



AIR-22-437
AGENDA REQUEST
BUSINESS OF THE CITY COUNCIL
CITY OF PEARLAND, TEXAS

AGENDA OF: City Council Regular Meeting - Sep 12 2022
DATE SUBMITTED: Aug 24 2022 **DEPT. OF ORIGIN:** Finance Department
PREPARED BY: Dara Eng

SUBJECT: **Consideration and Possible Action- First Reading of Ordinance No. 1620** - An Ordinance adopting a tax rate of \$0.623765 and levying taxes for the use and support of the Municipal Government of the City of Pearland, Texas, and providing for the interest and sinking fund of the taxable year 2022.

ATTACHMENTS: [Proposed Tax Rate Presentation](#)
 [1620-Tax Rate.1620](#)
 [Kamkar - Agenda Supplement -091222](#)
 [Supplement - K. Cole 091222 -2022 Tax Rate Worksheet](#)
 [Supplement - K. Cole - 091222 - Final 2021 Tax Rate Calculation Worksheet](#)

FUNDING: Grant Developer/Other Cash
 G.O. Bonds To Be Sold G.O. Bonds - Sold Rev. Bonds to Be Sold
 Rev. Bonds - Sold C.O.'s To Be Sold C.O.'s - Sold

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EXECUTIVE SUMMARY

BACKGROUND

Tax Code Section 26.05 requires a taxing unit to adopt its tax rate before September 30 or by the 60th day after the taxing unit receives the certified appraisal roll, whichever day is later. The tax rate as proposed for the City of Pearland for tax year 2022, for fiscal year 2023, is \$0.623765 per \$100 valuation, which is above the No-New-Revenue Rate but below the Voter-Approval Rate. The City of Pearland held a public hearing on the tax rate on August 29, 2022. A second public hearing on the tax rate is scheduled for September 26, 2022. The tax rate, with property valuations, provides the property tax revenues needed for the payment of debt service obligation and for operating costs for departments such as public safety, parks, public works and general government activities.

The property tax rate is split into two components; maintenance & operations and debt service. The proposed maintenance & operations tax rate is \$0.285000, a decrease of \$0.024416 over the current year. The proposed debt service tax rate is \$0.338765, a decrease of \$0.053235 over the current year. 54.31% of the tax rate is allocated to debt service and 45.69% is allocated to maintenance & operations.

The maintenance & operations component funds the wide variety of essential public services the City effectively and efficiently provides in a growing community. Public services supported by property taxes include police, fire, streets, traffic, parks, stormwater management, and general government functions. The debt service component funds the annual debt obligations, similar to a residential mortgage payment, for capital improvements such as roads, drainage, parks, and facilities.

The City's debt service rate is utilized to pay the principle and interest on debt, but also pays for In-City MUD rebates. In FY23, MUD rebates are budgeted to cost \$7,763,930 - an increase of \$474,845 from FY22.

In total, the proposed tax rate of \$0.623765 is lower than the current tax rate of \$0.701416. A homeowner's property tax bill is based on appraised value and multiple taxing units such as school districts, counties, and MUD's that each charge varying tax rates. **In all example properties examined by staff, homestead property owners will see a decrease in the amount they are paying the City of Pearland in FY23 compared to FY22.**

The State of Texas has specific rules per SB2 that require certain language to be used when adopting a tax rate above the No New Revenue Rate. This language is listed below in the Policy/Goal Consideration section. The language required states that the proposed property tax rate rate is "effectively a 14.86% increase in the tax rate". **While required as part of state law, this is a misleading statement, as the proposed tax rate for FY23 (0.623765) is a significant decrease from the FY22 tax rate (0.701416).**

SCOPE OF CONTRACT/AGREEMENT

BID AND AWARD

SCHEDULE

POLICY/GOAL CONSIDERATION

Required Motion: "I move that the property tax rate be increased by the adoption of a tax rate of 0.623765, which is effectively a 14.86 percent increase in the tax rate."

A 60% majority must vote in favor of the tax rate ordinance by a record vote.

O&M IMPACT INFORMATION

Recommended Action

Consideration and Possible Action First Reading of Ordinance No. 1620 - An Ordinance adopting a tax rate of \$0.623765 and levying taxes for the use and support of the Municipal Government of the City of Pearland, Texas, and providing for the interest and sinking fund of the taxable year 2022.

Property Tax Revenue

General Fund and Debt Service



Proposed Property Tax Rate for FY23

$$0.28500 + 0.338765 = 0.623765$$

Maintenance & Operations
Rate

Debt Rate

Total Proposed Property
Tax Rate – A reduction of
7.3 cents from prior year



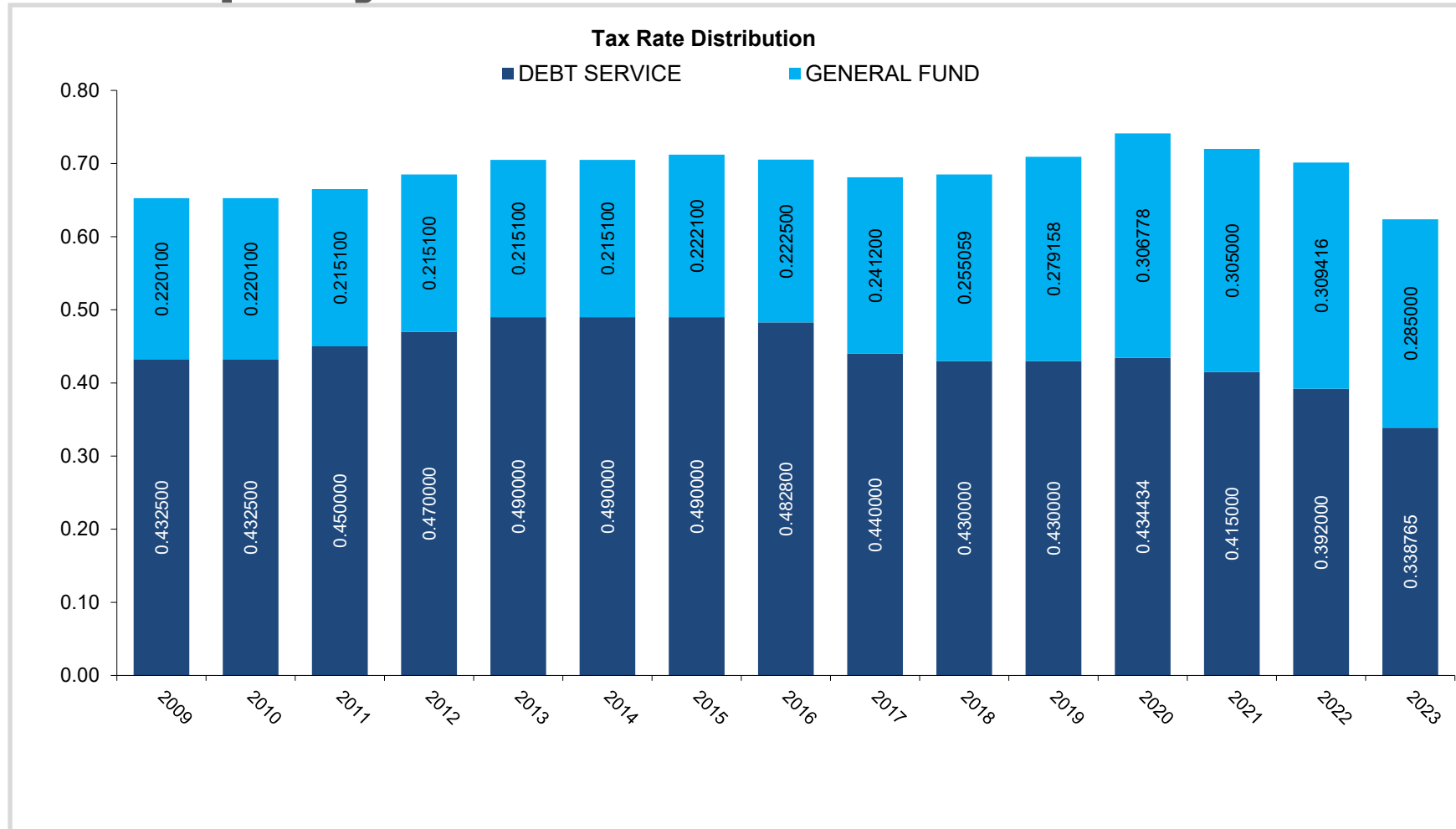
Debt Service Rate

- The proposed debt service rate is 0.338765.
- A half cent reduction from 0.343765 to 0.338765 in the debt service rate reduced property tax revenue by \$643,541 in the debt service fund.
- The tax rate reduction also reduced TIRZ administrative charge revenue in the General Fund – decreasing revenue to the GF by \$175,086.
 - \$175,086 was reduced on the expenditure side in the General Fund by decreasing the transfer to the Infrastructure Maintenance Fund (Streets and Sidewalks).

	FY 2021 ACTUAL	FY 2022 ORIGINAL BUDGET	FY 2022 YEAR END AMENDED	FY 2023 PROPOSED BUDGET
REVENUES				
Property Taxes	\$ 38,374,500	\$ 39,350,712	\$ 38,476,392	\$ 43,951,802
Miscellaneous	763,893	747,205	750,449	702,979
Transfers	2,530,075	3,074,369	3,074,369	3,302,442
Bond Proceeds (Refunding)	32,622,641			
TOTAL REVENUES	74,291,110	43,172,286	42,301,210	47,957,223
EXPENDITURES				
MUD Rebates	7,116,217	7,591,760	7,289,085	7,763,930
Bond Payment	67,450,250	36,834,004	36,834,004	38,863,045
TOTAL EXPENDITURES	74,566,467	44,425,764	44,123,089	46,626,975
REV OVER/(UNDER) EXP	(275,357)	(1,253,478)	(1,821,879)	1,330,248
BEGINNING FUND BALANCE	6,162,589	6,200,953	5,887,231	4,065,352
ENDING FUND BALANCE	\$ 5,887,231	\$ 4,947,475	\$ 4,065,352	\$ 5,395,599
Reserve 10% Over Policy	\$ 7,456,647 \$ (1,569,416)	\$ 4,442,576 \$ 504,899	\$ 4,412,309 \$ (346,957)	\$ 4,662,698 \$ 732,902

Scenario	Total Tax Rate	O&M Rate	Debt Service Rate
Proposed Rate	0.628765	0.285000	0.343765
Debt Service Rate Reduced by 0.005	0.625765	0.285000	0.338765
Difference	- 0.005	0	-0.005

Proposed Property Tax Rate: 0.623765



- FY23 Proposed Tax Rate of **0.623765** is a **7.77** cent reduction from FY22 Adopted Tax rate of **0.701416**
- Since all Homestead Exempt Residents have their taxable value capped at a 10% increase, all non-Senior examples will have the City Tax Bill Decrease because the City tax rate reduced by $(0.623765 - 0.701416) / 0.701416 = -11.07\%$.

Proposed Property Tax Rate: 0.623765

Current Scenario for FY23

Comparison of Potential Property Tax Rate and Revenue						
General Fund and Debt Service Property Tax Rates	FY2022 Actual Rates & Amended Budget	Fiscal Year 2023*				Change Proposed FY 2023 to FY 2022 Actual Rates
		(1) No New Revenue Rate	(2) Updated Proposed Tax Rate	(3) Original Proposed Tax Rate	(4) Voter Approval Rate (+ 3.5% additional revenue)	
General Fund (O&M)	0.309416	0.199279	0.285000	0.285000	0.289846	-0.024416
Debt Service (including in-City MUD rebate obligation)	0.392000	0.343765	0.338765	0.343765	0.343765	-0.053235
Total	0.701416	0.543044	0.623765	0.628765	0.633611	-0.077651
G.F. Property Tax Revenue + TIRZ Admin Fee (in millions)	\$30.1 + \$12.7 = \$42.8	\$25.6 + \$10.2 = \$35.8	\$36.7 + \$13.0 = \$49.7	\$36.7 + \$13.2 = \$49.9	\$37.3 + \$13.3 = \$50.6	

* For Fiscal Year 2023, the proposed rate in green is used in the recommended budget revenue.

- General Fund O&M rate *decreased* from .3094¢ in FY22 to .2850¢ in FY23.
- Debt Service Tax Rate *decreased* from .3920 cents in FY22 to .3388 cents in FY23.
- State calculation for NNR brings in *less* revenue than FY22 because State calculation includes debt service. Meaning that generally when you sell debt, less money will be available for operations with NNR.

Proposed Property Tax Rate: 0.623765

Current Scenario for FY23

Revenue Category	FY22 Adopted Budget	FY23 Proposed Budget	Change	Notes
General Fund O&M Property Tax revenue. Current Taxes Account Only (no late fees, penalties, etc.)	\$30,709,155	\$36,681,811	\$5,972,656	Part of funding for supplements including additional firefighters, city-wide salary increases, Police staffing and equipment, etc.
Debt Service Fund Property Tax revenue. Current Taxes Account Only (no late fees, penalties, etc.)	\$38,905,515	\$43,601,802	\$4,696,287	Debt rates driven by Council approved and adopted CIP including the most-recent voter approved bond issue. FY22 Debt Fund Budget was adopted with a purposeful net loss of \$1,253,478 to lower fund balance towards adopted reserve policy – which lowered the amount of property tax revenue needed to be collected in FY22.
Property Tax – Current Tax Account Total Revenue GF and Debt Service Fund	\$69,614,670	\$80,283,613	\$10,668,943	
TIRZ Admin Charge Revenue in GF	\$13,097,255	\$12,996,354	(\$100,901)	
Total Current Taxes with TIRZ	\$82,711,925	\$93,279,967	\$10,568,042	

Homestead Property Tax Examples

Property Tax Bill – Zero Growth Example

For Fiscal Year 2023, tax year 2022:

- The total tax bill for any household in Pearland is approximately between 2% to 3% of Appraisal Value
- With a proposed tax rate of 0.623765, the City of Pearland will make up 19% to 30% of the total tax bill depending on the properties location. The majority of the tax bill goes to public education and other entities.

	Tax Year 2021	Tax Year 2022	Annual \$ Change
Appraised Value	300,000	300,000	-
Homestead Cap Loss	-	-	-
Taxable Value	\$ 300,000	\$ 300,000	-

Proposed Tax Rate Comparison of Values							
Taxing Entity	Tax Year 2021			Tax Year 2022			Annual \$ Change
	Rate	Amount	% of Total Amount	Rate**	Amount	% of Total Amount	
Pearland Independent School District	1.3152	3,617	51.8%	1.3131	\$3,611	54.9%	(5.78)
City of Pearland	0.7014	2,069	29.7%	0.6238	\$1,840	28.0%	(229)
Brazoria County	0.3365	808	11.6%	0.2824	\$678	10.3%	(129.90)
Brazoria County Drainage District #4	0.1520	365	5.2%	0.1390	\$334	5.1%	(31.20)
Road & Bridge Fund (Brazoria County)	0.0500	119	1.7%	0.0500	\$119	1.8%	-
Total	2.5551	6,977		2.4083	\$6,581		\$ (395.95)
% of Appraised Value		2.3%			2.2%		

Homestead Property Tax Examples

Looking at estimated individual tax bills, for base reference, **a zero-growth property** with a Taxable value after City Exemption of \$292,500 would see a **\$229 annual (\$19.08 per month) decrease** in the City of Pearland portion of their tax bill.

		Zero Growth		Homestead Example 1		Homestead Example 2		Homestead Example 3		Homestead Example 4		Homestead Example 5	
TY21 Actual City Tax Bill		\$ 2,069		\$ 1,766		\$ 1,293		\$ 1,206		\$ 1,806		\$ 1,176	
TY21 Pearland Taxable Value		\$ 292,500		\$ 251,745		\$ 184,353		\$ 171,900		\$ 257,478		\$ 167,691	
% Increase (Decrease)		0.0%		10.0%		10.2%		10.3%		10.0%		10.3%	
TY22 Pearland Taxable Value		\$ 292,500		\$ 276,920		\$ 203,081		\$ 189,590		\$ 283,226		\$ 184,960	
Adopted TY 2021 City Rate	Proposed TY 2022 City Rate	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual
0.7014	0.6238	\$ 1,840	(229)	\$ 1,727	\$ (38)	\$ 1,267	\$ (26)	\$ 1,183	\$ (23)	\$ 1,767	\$ (39)	\$ 1,154	\$ (22)
Total Tax Bill		\$ 6,581		\$ 6,852		\$ 4,261		\$ 3,945		\$ 8,391		\$ 3,838	
City of Pearland % of Total		28%		25%		30%		30%		21%		30%	
Total Tax as % of Taxable Value before City Exemption		2.2%		2.4%		2.0%		2.0%		2.9%		2.0%	

Homestead Property Tax Examples

More realistically, looking at Homestead Example 8, a home with a value of \$509,300 that sees a 10% increase in Taxable Value would see a **\$69 annual (\$5.75 per month) decrease** in the City of Pearland portion of their tax bill.

As shown in the Senior Example HS 11, if you qualify your home for an age 65 or older or disabled person homestead exemption for taxes, the taxes on that home cannot increase while you own and live in that home. The City's tax \$ amount for this resident has not seen any increase since 2010.

		Homestead Example 6		Homestead Example 7		Homestead Example 8		Homestead Example 9		Homestead Example 10		Senior Example HS 11	
TY21 Actual City Tax Bill		\$ 1,473		\$ 2,213		\$ 3,166		\$ 2,133		\$ 2,144		\$ 206	
TY21 Pearland Taxable Value		\$ 209,986		\$ 315,437		\$ 451,425		\$ 304,083		\$ 305,643		\$ 170,045	
% Increase (Decrease)		10.0%		10.0%		10.0%		10.0%		10.0%		3.1%	
TY22 Pearland Taxable Value		\$ 230,984		\$ 346,980		\$ 496,568		\$ 334,491		\$ 336,207		\$ 175,330	
Adopted TY 2021 City Rate	Proposed TY 2022 City Rate	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual	TY 2022 Amount	Change from Prior Year Actual
0.7014	0.6238	\$ 1,441	\$ (32)	\$ 2,164	\$ (48)	\$ 3,097	\$ (69)	\$ 2,086	\$ (46)	\$ 2,097	\$ (47)	\$ 206	\$ -
Total Tax Bill		\$ 4,918		\$ 11,490		\$ 14,523		\$ 8,116		\$ 7,399		\$ 896	
City of Pearland %		29%		19%		21%		26%		28%		23%	
Total Tax as % of Taxable Value before City Exemption		2.1%		3.2%		2.9%		2.4%		2.1%		0.5%	

Homestead Property Tax Examples

Looking at the Mayor as an example (property used at Mayor's suggestion), a home with a value of \$412,308 that sees a 10% increase in Taxable Value would see an actual dollar *decrease* of \$61 (\$5.08 per month) in the City of Pearland portion of the property tax bill.

Since all Homestead Exempt Residents have their taxable value capped at a 10% increase, all non-Senior examples will have the City Tax Bill Decrease because the City tax rate reduced by $(0.623765 - 0.701416) / 0.701416 = -11.07\%$.

		Mayor Example	
TY21 Actual City Tax Bill		\$ 2,820	
TY21 Pearland Taxable Value		\$ 402,000	
% Increase (Decrease)		10.0%	
TY22 Pearland Taxable Value		\$ 442,200	
Adopted TY 2021 City Rate	Proposed TY 2022 City Rate	TY 2022 Amount	Change from Prior Year Actual
0.7014	0.6238	\$ 2,758	\$ (61)
Total Tax Bill		\$ 11,031	
City of Pearland % of Total		25%	
Total Tax as % of Taxable Value before City Exemption		2.4%	

FY22 Property Tax Rate (City portion)

- Questions on tax rate?
- Next Step: Vote on proposed tax rate (first reading)



ORDINANCE NO. 1620

An Ordinance adopting a tax rate of \$0.623765 and levying taxes for the use and support of the Municipal Government of the City of Pearland, Texas, and providing for the interest and sinking fund of the taxable year 2022.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PEARLAND, TEXAS:

Section 1. That there is hereby levied and there shall be collected for the use and support of the Municipal Government of the City of Pearland, Texas, and to provide Interest and Sinking Fund for taxable year 2022 upon all property, real, personal, and mixed within the corporate limits of said City subject to taxation, a tax of \$0.623765 on each One Hundred Dollars (\$100.00) valuation of property, said tax being so levied and apportioned for the specific purpose herein set forth:

- (1) For the maintenance and support of the General Government (General Fund), the sum of \$0.28500 on each \$100 valuation of property, and
- (2) For the Interest and Sinking Fund, the sum of \$0.338765.

Section 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE; and THE TAX RATE WILL EFFECTIVELY BE RAISED BY 16.02 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$16.02.

Section 3. All monies collected under this ordinance for the specific items therein named, be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and that the Assessor and Collector of Taxes, the Chief Financial Officer, and the City Manager shall so keep these accounts as to readily and distinctly show the amount collected, the amounts expended, and the amount on hand at any time belonging to such funds. It is hereby made the duty of the Tax Assessor and Collector of Taxes and every person collecting money for the City of Pearland to deliver to the Chief Financial Officer and the City Manager, at the time of depositing of any monies, a statement showing to what fund such deposit should be made, and from what source received. All receipts for the City not specifically

ORDINANCE NO. 1620

apportioned by this ordinance are hereby made payable to the General Fund of the City.

PASSED and APPROVED ON FIRST READING this the 12th day of September, A.D., 2022.

J. KEVIN COLE
MAYOR

ATTEST:

FRANCES AGUILAR, TRMC, MMC
CITY SECRETARY

PASSED and APPROVED ON SECOND and FINAL READING this the 26th day of September, A. D., 2022.

J. KEVIN COLE
MAYOR

ATTEST:

FRANCES AGUILAR, TRMC, MMC
CITY SECRETARY

APPROVED AS TO FORM:

DARRIN M. COKER
CITY ATTORNEY

CITY OF PEARLAND

Fiscal Year 2022-2023

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$10,757,831, which is an 18.28 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 \$1,466,831.

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

AGAINST:

PRESENT and not
voting:

ABSENT:

Property Tax Rate Comparison

	2022-2023	2021-2022
Property Tax Rate:	\$0.628765/100	\$0.701416/100
No-New-Revenue Tax Rate:	\$0.543044/100	\$0.735485/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.245649/100	\$0.321489/100
Voter-Approval Tax Rate:	\$0.633611/100	\$0.737016/100
Debt Rate:	\$0.343765/100	\$0.392000/100

Total debt obligation for CITY OF PEARLAND secured by property taxes:
\$44,123,666

Pearland General Fund Expenses



- Notes.
1. Rounded to the nearest thousand
 2. Information provided from of City of Pearland website under budget

CITY OF PEARLAND
FY 2023 PROPOSED BUDGET
ANALYSIS OF FUND BALANCE AND CASH EQUIVALENTS

SUMMARY ALL FUNDS

FUND	FY2023 PROPOSED BEG BALANCE	FY2023 PROPOSED REVENUES	FY2023 PROPOSED EXPENDITURES	FY2023 PROPOSED END BALANCE
General Fund	\$ 30,541,045	\$ 109,490,548	\$ 110,255,548	\$ 29,776,045
Debt Service Fund	4,065,352	48,780,764	46,626,975	6,219,140
Special Revenue Funds	3,858,503	19,915,642	17,219,975	6,554,170
Proprietary Funds	34,743,641	98,207,936	102,442,728	33,272,624
Capital Project Funds	40,769,366	116,575,095	116,328,613	41,015,844
Internal Service Funds	19,347,073	34,081,126	31,726,990	21,701,209
PEDC Fund	38,173,646	15,325,856	26,884,319	26,615,183
TOTAL	\$ 171,498,626	\$ 442,376,967	\$ 451,485,148	\$ 165,154,215

SPECIAL REVENUE FUNDS

FUND	FY2023 PROPOSED BEG BALANCE	FY2023 PROPOSED REVENUES	FY2023 PROPOSED EXPENDITURES	FY2023 PROPOSED END BALANCE
305 Hotel/Motel Occupancy Tax	\$ 5,999,540	\$ 967,900	\$ 1,092,342	\$ 5,875,098
310 Court Building Security	48,653	48,004	34,625	62,032
315 Citywide Donation		65,900	177,680	50,769
320 Court Technology	(11,207)	45,100	32,943	950
325 Street Assessment*				
330 Park Donations	16,812	105,200	105,550	16,462
331 Tree Trust		2,100	457,500	700,965
332 Parks Financial Assistance Donations		5,050	5,000	50
335 Police State Seizure	109,443	108	52,200	57,351
336 Federal Police	69,725	100	15,000	54,825
340 Park Development	415,390	98,000	84,721	428,669
345 Sidewalk	64,072	5,100		69,172
346 Drainage Maintenance Fund		1,972,958	1,827,449	145,509
350 Grant Fund	(58,500)	478,077	419,577	
351 Community Development Block Grant	21,161	478,854	478,854	21,161
352 CDBG Disaster Recovery	(197,280)	5,308,153	5,110,873	
353 Disaster Recovery Fund*	(456,452)			(456,452)
354 Hazard Mitigation	(4,000)	503,760	499,760	
355 Coronavrius Relief Fund		1,827,767		(1,431,340)
356 American Rescue Plan Act (ARPA)		5,944,486	4,694,098	250,388
360 Traffic Improvement		100	214,920	115,208
365 Truancy Prevention & Diversion	(3,343)	52,600	45,583	3,674
366 Municipal Jury	1,552	1,025	1,000	1,577
370 Municipal Channel	257,862	236,500	101,500	392,862
380 Regional Detention*	194,764			194,764
510 Lower Kirby*				
514 Infrastructure Reinvestment	476	1,768,800	1,768,800	476
TOTAL	\$ 3,858,503	\$ 19,915,642	\$ 17,219,975	\$ 6,554,170

* These Funds have no budgeted activity for FY 2023

PROPRIETARY FUNDS

FUND	FY2023 PROPOSED BEG BALANCE	FY2023 PROPOSED REVENUES	FY2023 PROPOSED EXPENDITURES	FY 2021* PROPOSED END BALANCE
600 Water & Sewer Fund	\$ 16,030,012	\$ 59,556,004	\$ 63,884,595	\$ 14,465,196
601 Water Sewer Debt Fund	18,045,090	30,054,670	29,964,671	18,135,089
610 Solid Waste Fund	668,539	8,597,262	8,593,462	672,339
TOTAL	\$ 34,743,641	\$ 98,207,936	\$ 102,442,728	\$ 33,272,624

CITY OF PEARLAND
FY 2022 PROPOSED BUDGET
ANALYSIS OF FUND BALANCE AND CASH EQUIVALENTS

SUMMARY ALL FUNDS

FUND	FY2022 PROPOSED BEG BALANCE	FY2022 PROPOSED REVENUES	FY2022 PROPOSED EXPENDITURES	FY2022 PROPOSED END BALANCE
General Fund	\$ 26,790,104	\$ 100,353,728	\$ 99,624,052	\$ 27,519,780
Debt Service Fund	6,200,834	43,172,286	44,425,764	4,947,356
Special Revenue Funds	14,344,575	11,373,394	12,955,471	12,762,498
Proprietary Funds	43,515,334	95,329,620	98,072,655	15,210,617 *
Capital Project Funds	(76,416,504)	212,902,114	273,780,838	(137,295,232)
Internal Service Funds	9,570,218	25,540,293	17,281,512	17,828,999
PEDC Fund	34,805,573	11,917,344	26,346,571	20,376,346
TOTAL	\$ 58,810,134	\$ 500,588,779	\$ 572,486,863	\$ (38,649,636)

*Exclusive of \$12,780,841 reserved for debt service pursuant to bond covenants.

SPECIAL REVENUE FUNDS

FUND	FY2022 PROPOSED BEG BALANCE	FY2022 PROPOSED REVENUES	FY2022 PROPOSED EXPENDITURES	FY2022 PROPOSED END BALANCE
305 Hotel/Motel Occupancy Tax	\$ 4,973,238	\$ 927,900	\$ 1,067,623	\$ 4,833,515
310 Court Building Security	47,913	48,004	45,609	50,308
315 Citywide Donation	124,237	30,067	50,459	103,845
320 Court Technology	6,042	45,100	48,533	2,609
325 Street Assessment*				
330 Park Donations	24,456	105,650	105,550	24,556
331 Tree Trust	429,334	2,100	80,500	350,934
332 Parks Financial Assistance Donations		2,550	2,500	50
335 Police State Seizure	82,544	108	37,200	45,452
336 Federal Police	118,471	100		118,571
340 Park Development	728,421	98,000	458,754	367,667
345 Sidewalk	46,636	5,100		51,736
350 Grant Fund	216,220	881,796	883,116	214,900
351 Community Development Block Grant	(17,938)	455,947	455,947	(17,938)
352 CDBG Disaster Recovery*				
353 Disaster Recovery Fund	89,185			89,185
354 Hazard Mitigation		1,073,790	1,073,790	
355 Coronavirus Relief Fund	1,032,159			1,032,159
356 American Rescue Plan Act (ARPA)	4,944,485	5,944,486	5,964,486	4,924,485
360 Traffic Improvement	618,021	100	214,920	403,201
365 Truancy Prevention & Diversion	587	52,600	51,984	1,203
366 Municipal Jury	968	1,025	1,000	993
370 Municipal Channel	788,947	236,500	860,500	164,947
380 Regional Detention*				
510 Lower Kirby*				
514 Infrastructure Reinvestment	90,649	1,462,471	1,553,000	120
TOTAL	\$ 14,344,575	\$ 11,373,394	\$ 12,955,471	\$ 12,762,498

* These Funds have no budgeted activity for FY 2022

**CITY OF PEARLAND
FY 2021 ADOPTED BUDGET
ANALYSIS OF FUND BALANCE AND CASH EQUIVALENTS**

SUMMARY ALL FUNDS

FUND	FY 2021 ADOPTED BEG BALANCE	FY 2021 ADOPTED REVENUES	FY 2021 ADOPTED EXPENDITURES	FY 2021 ADOPTED END BALANCE
General Fund	\$ 19,161,386	\$ 90,278,680	\$ 89,471,205	\$ 19,968,861
Debt Service Fund	6,053,650	42,029,472	43,149,685	4,933,437
Special Revenue Funds	9,438,844	7,210,559	8,570,446	8,078,957
Proprietary Funds	35,727,797	90,679,663	96,349,212	30,058,248 *
Capital Project Funds	(38,654,308)	85,952,912	293,853,695	(246,555,091)
Internal Service Funds	4,407,696	17,192,734	15,084,760	6,515,670
PEDC Fund	19,616,792	11,490,128	23,988,122	7,118,798
TOTAL	\$ 55,751,856	\$ 344,834,148	\$ 570,467,125	\$ (169,881,121)

*Exclusive of \$8,839,099 reserved for debt service pursuant to bond covenants.

SPECIAL REVENUE FUNDS

FUND	FY 2021 ADOPTED BEG BALANCE	FY 2021 ADOPTED REVENUES	FY 2021 ADOPTED EXPENDITURES	FY 2021 ADOPTED END BALANCE
305 Hotel/Motel Occupancy Tax	\$ 4,904,531	\$ 932,700	\$ 1,439,333	\$ 4,397,898
310 Court Building Security	24,119	48,350	38,476	33,993
315 Citywide Donation	118,148	30,967	64,551	84,564
320 Court Technology	(6,307)	45,100	38,534	259
325 Street Assessment*				
330 Park Donations	58,850	107,550	98,550	67,850
331 Tree Trust	220,619	5,000	50,750	174,869
332 Parks Financial Assistance Donations		2,550	2,500	50
335 Police State Seizure	54,178	4,000	37,200	20,978
336 Federal Police	166,765	1,200	38,500	129,465
340 Park Development	544,357	320,154	118,754	745,757
345 Sidewalk	46,651	5,200		51,851
350 Grant Fund	1,727,903	192,373	988,785	931,491
351 Community Development Block Grant		428,160	428,160	
352 CDBG Disaster Recovery		30,878	30,878	
354 Hazard Mitigation		3,285,181	3,285,181	
360 Traffic Improvement	618,303	5,000	214,920	408,383
365 Truancy Prevention & Diversion	14,013	52,700	65,255	1,458
366 Municipal Jury	110	1,025	1,000	135
370 Municipal Channel	884,057	250,000	104,100	1,029,957
380 Regional Detention*				
510 Lower Kirby*				
514 Infrastructure Reinvestment	62,548	1,462,471	1,525,019	
TOTAL	\$ 9,438,844	\$ 7,210,559	\$ 8,570,446	\$ 8,078,957

* These Funds have no budgeted activity for FY 2021

PROPRIETARY FUNDS

FUND	FY 2021 ADOPTED BEG BALANCE	FY 2021 ADOPTED REVENUES	FY 2021 ADOPTED EXPENDITURES	FY 2021* ADOPTED END BALANCE
600 Water & Sewer Fund	\$ 34,097,609	\$ 49,884,471	\$ 64,399,919	\$ 19,582,161
601 Water Sewer Debt Fund	\$ -	\$ 32,588,392	\$ 23,749,293	\$ - *
610 Solid Waste Fund	1,630,188	8,206,800	8,200,000	1,636,988
TOTAL	\$ 35,727,797	\$ 90,679,663	\$ 96,349,212	\$ 21,219,149

*Net of any reserve requirements.

**ANALYSIS OF FUND BALANCE AND CASH EQUIVALENTS
SUMMARY ALL FUNDS**

FUND	FY 2020 ADOPTED BEG BALANCE	FY 2020 ADOPTED REVENUES	FY 2020 ADOPTED EXPENDITURES	FY 2020 ADOPTED END BALANCE
General Fund	\$ 13,765,218	\$ 86,934,676	\$ 86,211,511	\$ 14,488,383
Debt Service Fund	4,857,633	39,458,628	40,009,589	4,306,672
Special Revenue Funds	7,814,695	3,029,996	3,045,213	7,799,478
Proprietary Funds	26,697,618	68,400,696	64,425,666	30,672,648 *
Capital Project Funds	10,059,082	260,347,684	356,488,012	(86,081,246)
Internal Service Funds	3,492,551	14,236,085	13,889,134	3,839,502
PEDC Fund	13,965,706	12,743,116	19,961,786	6,747,036
TOTAL	\$ 80,652,503	\$ 485,150,881	\$ 584,030,911	\$ (18,227,527)

*Exclusive of \$5,486,194 reserved for debt service pursuant to bond covenants.

SPECIAL REVENUE FUNDS

FUND	FY 2020 ADOPTED BEG BALANCE	FY 2020 ADOPTED REVENUES	FY 2020 ADOPTED EXPENDITURES	FY 2020 ADOPTED END BALANCE
305 Hotel/Motel Occupancy Tax	\$ 4,544,574	\$ 1,460,800	\$ 1,101,346	\$ 4,904,028
310 Court Building Security	35,835	48,700	35,827	48,708
315 Citywide Donation	57,202	30,967	33,500	54,669
320 Court Technology	20,246	55,300	61,591	13,955
325 Street Assessment*				
330 Park Donations	64,868	128,000	122,500	70,368
331 Tree Trust	519,540	7,800	250,750	276,590
335 Police State Seizure	43,375	4,000	37,200	10,175
336 Federal Police	23,900	1,200		25,100
340 Park Development	520,462	138,000	250,000	408,462
345 Sidewalk	12,446	5,200		17,646
350 Grant Fund	175,442	350,810	351,395	174,857
351 Community Development Block Grant	48,063	429,719	429,719	48,063
360 Traffic Improvement	608,247	11,000		619,247
365 Court Juvenile Management	44,927	73,500	67,285	51,142
370 Municipal Channel	843,418	285,000	304,100	824,318
380 Regional Detention*				
510 Lower Kirby*	252,150			252,150
TOTAL	\$ 7,814,695	\$ 3,029,996	\$ 3,045,213	\$ 7,799,478

* These Funds have no budgeted activity for FY 2020

PROPRIETARY FUNDS

FUND	FY 2020 ADOPTED BEG BALANCE	FY 2020 ADOPTED REVENUES	FY 2020 ADOPTED EXPENDITURES	FY 2019* ADOPTED END BALANCE
600 Water & Sewer Fund	\$ 25,932,015	\$ 60,547,396	\$ 56,575,666	\$ 24,417,551 *
610 Solid Waste Fund	765,603	7,853,300	7,850,000	768,903
TOTAL	\$ 26,697,618	\$ 68,400,696	\$ 64,425,666	\$ 25,186,454

*Net of any reserve requirements.

**CITY OF PEARLAND
FY 2019 ADOPTED BUDGET
ANALYSIS OF FUND BALANCE AND CASH EQUIVALENTS**

SUMMARY ALL FUNDS

FUND	FY 2019 ADOPTED BEG BALANCE	FY 2019 ADOPTED REVENUES	FY 2019 ADOPTED EXPENDITURES	FY 2019 ADOPTED END BALANCE
General Fund	\$ 11,886,007	\$ 80,793,874	\$ 80,424,112	\$ 12,255,769
Debt Service Fund	6,832,501	37,918,371	38,941,094	5,809,778
Special Revenue Funds	7,492,820	2,748,042	3,292,676	6,948,186
Proprietary Funds	22,286,042	62,901,199	61,116,720	24,070,521 *
Capital Project Funds	35,515,406	120,823,357	142,515,642	13,823,121
Internal Service Funds	2,754,175	12,917,945	12,887,778	2,784,342
PEDC Fund	22,933,931	11,730,381	27,757,741	6,906,571
TOTAL	\$ 109,700,882	\$ 329,833,169	\$ 366,935,763	\$ 72,598,288

*Exclusive of \$4,356,022 reserved for debt service pursuant to bond covenants.

SPECIAL REVENUE FUNDS

FUND	FY 2019 ADOPTED BEG BALANCE	FY 2019 ADOPTED REVENUES	FY 2019 ADOPTED EXPENDITURES	FY 2019 ADOPTED END BALANCE
305 Hotel/Motel Occupancy Tax	\$ 4,587,786	\$ 1,460,800	\$ 1,530,225	\$ 4,518,361
310 Court Building Security	14,332	43,700	51,006	7,026
315 Citywide Donation	26,683	30,967	39,673	17,977
320 Court Technology	(584)	50,003	38,171	11,248
325 Street Assessment*				
330 Park Donations	58,378	128,000	122,500	63,878
331 Tree Trust	413,217	7,800	50,750	370,267
335 Police State Seizure	225,097	4,000	37,200	191,897
336 Federal Police	83,657	76,200		159,857
340 Park Development	894,248	138,000	749,154	283,094
345 Sidewalk	6,388	5,005	4,220	7,173
350 Grant Fund	147,692	58,866	58,791	147,767
351 Community Development Block Grant		390,001	390,001	
360 Traffic Improvement	597,929	7,500	1,141	604,288
365 Court Juvenile Management	21,101	62,200	61,444	21,857
370 Municipal Channel	669,187	285,000	158,400	795,787
380 Regional Detention*				
510 Lower Kirby*	(252,291)			(252,291)
TOTAL	\$ 7,492,820	\$ 2,748,042	\$ 3,292,676	\$ 6,948,186

* These Funds have no budgeted activity for FY 2019

**CITY OF PEARLAND
FY 2018 ADOPTED BUDGET
ANALYSIS OF FUND BALANCE AND CASH EQUIVALENTS**

SUMMARY ALL FUNDS

FUND	FY 2018 ADOPTED BEG BALANCE	FY 2018 ADOPTED REVENUES	FY 2018 ADOPTED EXPENDITURES	FY 2018 ADOPTED END BALANCE
General Fund	\$ 12,096,765	\$ 79,070,435	\$ 78,715,518	\$ 12,451,682
Debt Service Fund	5,756,659	36,235,043	35,752,862	6,238,840
Special Revenue Funds	7,347,778	2,864,256	2,694,825	7,517,209
Proprietary Funds	12,111,247	56,888,471	56,203,571	12,796,147 *
Capital Project Funds	22,292,281	89,904,046	90,267,044	21,929,283
Internal Service Funds	3,091,656	8,564,865	9,027,012	2,629,509
PEDC Fund	20,365,619	11,349,972	14,985,428	16,730,163
TOTAL	\$ 83,062,005	\$ 284,877,088	\$ 287,646,260	\$ 80,292,833

*Exclusive of \$4,999,751 reserved for debt service pursuant to bond covenants.

SPECIAL REVENUE FUNDS

FUND	FY 2018 ADOPTED BEG BALANCE	FY 2018 ADOPTED REVENUES	FY 2018 ADOPTED EXPENDITURES	FY 2018 ADOPTED END BALANCE
305 Hotel/Motel Occupancy Tax	\$ 4,536,668	\$ 1,460,800	\$ 1,453,009	\$ 4,544,459
310 Court Building Security	27,307	48,530	55,529	20,308
315 Citywide Donation	77,678	31,900	96,152	13,426
320 Court Technology	5,220	60,010	61,777	3,453
325 Street Assessment*				
330 Park Donations	141,613	126,200	135,000	132,813
331 Tree Trust	74,095	40	12,000	62,135
335 Police State Seizure	219,640	240	37,200	182,680
336 Federal Police	7	10		17
340 Park Development	740,171	123,420		863,591
345 Sidewalk	5,997	5,005		11,002
350 Grant Fund	51,340	315,537	315,537	51,340
351 Community Development Block Grant		338,534	338,534	
360 Traffic Improvement	553,241	1,000		554,241
365 Court Juvenile Management	18,586	52,030	58,806	11,810
370 Municipal Channel	616,698	301,000	131,281	786,417
380 Regional Detention*				
510 Lower Kirby*	279,517			279,517
TOTAL	\$ 7,347,778	\$ 2,864,256	\$ 2,694,825	\$ 7,517,209

* These Funds have no budgeted activity for FY 2018

CITY OF PEARLAND
FY 2017 ADOPTED BUDGET
ANALYSIS OF FUND BALANCE AND CASH EQUIVALENTS

SUMMARY ALL FUNDS

FUND	FY 2017 ADOPTED BEG BALANCE	FY 2017 ADOPTED REVENUES	FY 2017 ADOPTED EXPENDITURES	FY 2017 ADOPTED END BALANCE
General Fund	\$ 14,407,779	\$ 74,249,777	\$ 76,454,035	\$ 12,203,521
Debt Service Fund	6,410,451	34,974,788	36,107,359	5,277,880
Special Revenue Funds	7,425,561	2,763,671	3,185,144	7,004,088
Governmental Capital Project Funds	7,412,281	40,163,340	47,193,918	381,703
Proprietary Funds	11,564,652	51,960,889	52,537,811	10,987,730
Proprietary Capital Project Funds	28,086,789	37,692,680	57,115,412	8,664,057 *
Internal Service Funds	2,368,369	8,932,000	8,875,621	2,424,748
PEDC Fund	18,565,440	10,832,926	15,903,568	13,494,798
TOTAL	\$ 96,241,322	\$ 261,570,071	\$ 297,372,868	\$ 60,438,525

*Exclusive of \$2,688,411 reserved for debt service pursuant to bond covenants.

SPECIAL REVENUE FUNDS

FUND	FY 2017 ADOPTED BEG BALANCE	FY 2017 ADOPTED REVENUES	FY 2017 ADOPTED EXPENDITURES	FY 2017 ADOPTED END BALANCE
305 Hotel/Motel Occupancy Tax	\$ 4,235,503	\$ 1,551,500	\$ 1,072,180	\$ 4,714,823
310 Court Building Security	16,203	53,050	62,031	7,222
315 Citywide Donation	34,046	21,900		55,946
320 Court Technology	15,975	60,010	73,579	2,406
325 Street Assessment*				
330 Park Donations	93,240	101,100	127,500	66,840
331 Tree Trust	6,751	10	6,000	761
335 Police State Seizure	204,495	250	35,100	169,645
336 Federal Police	6,767	65		6,832
340 Park Development	1,092,136	53,000	418,250	726,886
345 Sidewalk	17,509	5,000		22,509
350 Grant Fund	10,063	196,955	196,926	10,092
351 Community Development Block Grant		325,431	325,431	
360 Traffic Improvement	527,829	2,500		530,329
365 Court Juvenile Management	10,293	85,100	63,301	32,092
370 Municipal Channel	852,580	307,800	502,675	657,705
375 U of H Operating*				
376 U of H Capital Renewal	302,171		302,171	
380 Regional Detention				
510 Lower Kirby*				
TOTAL	\$ 7,425,561	\$ 2,763,671	\$ 3,185,144	\$ 7,004,088

* These Funds have no budgeted activity for FY 2017

**CITY OF PEARLAND
FY 2016 ADOPTED BUDGET
SUMMARY ALL FUNDS
ANALYSIS OF FUND BALANCE AND CASH EQUIVALENTS**

FUND	FY 2016 ADOPTED BEG BALANCE	FY 2016 ADOPTED REVENUES	FY 2016 ADOPTED EXPENDITURES	FY 2016 ADOPTED END BALANCE
General Fund	\$15,559,633	\$69,791,421	\$73,272,942	\$12,078,112
Special Revenue Funds	6,782,547	5,868,598	5,489,316	7,161,828
Governmental Capital Project Funds	1,918,605	79,616,326	80,657,360	877,571
Governmental Debt Service Fund	4,988,996	31,687,635	31,528,207	5,148,424
Proprietary Funds	12,008,916	45,397,272	45,254,223	9,528,742 *
Proprietary Capital Project Funds	11,053,052	55,738,595	45,479,880	7,611,767 **
Internal Service Funds	218,635	9,383,591	9,183,853	418,373
PEDC Fund	13,117,177	12,315,949	12,192,688	13,240,438
FY 2016 BUDGET	\$65,647,561	\$309,799,387	\$303,058,469	\$56,065,255

*Exclusive of \$2,623,222 reserved for debt service pursuant to bond covenants.

**Exclusive of \$13,700,000 in bond proceeds reserved for Reflection Bay Plant expansion deducted from ending fund balance in Utility Impact Fee - Fund 42.

**SPECIAL REVENUE FUNDS
ANALYSIS OF FUND BALANCE**

FUND	FY 2016 ADOPTED BEG BALANCE	FY 2016 ADOPTED REVENUES	FY 2016 ADOPTED EXPENDITURES	FY 2016 ADOPTED END BALANCE
17 Court Security	\$66,054	\$52,920	\$114,350	\$4,624
18 City Wide Donation	57,180	20,350	50,477	27,053
19 Court Technology	22,601	60,020	69,865	12,756
23 Court Juvenile Management Fund	46,005	37,060	44,435	38,630
33 Street Assessment Fund*				
35 Traffic Impact Improvement Fund	590,662	3,000	46,800	546,862
43 Regional Detention*				
45 Hotel/Motel Tax	3,601,621	1,535,233	927,604	4,209,249
46 Park Donations	14,132	101,050	105,636	9,546
47 Park & Recreation Development	1,045,391	103,000	231,000	917,391
49 Tree Trust	6,225	8		6,233
55 Sidewalk	17,495	5,034		22,529
60 Police State Seizure	184,328	200	36,320	148,208
62 Federal Police	72,053	55	68,000	4,108
101 Grant	64,154	177,834	177,834	64,154
111 Community Development		319,085	319,085	
140 University of Houston		319,260	319,260	
141 U of H Capital Renewal	248,469	55,489		303,958
145 Municipal Channel	746,177	314,700	214,350	846,527
199 Lower Kirby		2,764,300	2,764,300	
TOTAL	\$6,782,547	\$5,868,598	\$5,489,316	\$7,161,828

*No activity

**FY 2015 ADOPTED BUDGET
SUMMARY ALL FUNDS
ANALYSIS OF FUND BALANCE AND CASH EQUIVALENTS**

FUND	FY 2015 ADOPTED BEG BALANCE	FY 2015 ADOPTED REVENUES	FY 2015 ADOPTED EXPENDITURES	FY 2015 ADOPTED END BALANCE*
General Fund	\$15,532,128	\$63,692,881	\$67,520,359	\$11,704,650
Special Revenue Funds	5,883,627	2,931,730	2,455,019	6,360,338
Governmental Capital Project Funds	1,091,719	52,729,681	53,291,227	530,173
Governmental Debt Service Fund	4,026,845	29,869,444	29,749,859	4,146,430
Proprietary Funds	14,464,933	42,199,767	43,620,366	10,766,078
Proprietary Capital Project Funds	5,355,077	8,246,469	7,458,912	6,142,634
Internal Service Fund	1,078,454	8,212,263	8,196,248	1,094,469
P.E.D.C. Fund	17,423,544	9,415,766	14,708,556	12,130,754
FY 2015 BUDGET	\$64,856,327	\$217,298,001	\$227,000,546	\$52,875,526

*Exclusive of any reserve requirements.

**FY 2015 ADOPTED BUDGET
SPECIAL REVENUE FUNDS
ANALYSIS OF FUND BALANCE**

FUND	FY 2015 ADOPTED BEG BALANCE	FY 2015 ADOPTED REVENUES	FY 2015 ADOPTED EXPENDITURES	FY 2015 ADOPTED END BALANCE
17 Court Security	\$105,835	\$57,208	\$99,497	\$63,546
18 City Wide Donation	57,477	23,250	22,000	58,727
19 Court Technology	5,687	65,510	66,665	4,532
23 Court Juvenile Management Fund	53,656	38,322	44,229	47,749
33 Street Assessment Fund				
35 Traffic Impact Improvement Fund	672,121	1,800	91	673,830
43 Regional Detention*				
45 Hotel/Motel Tax	2,920,225	1,393,078	819,213	3,494,090
46 Park Donations	83,556	81,140	80,000	84,696
47 Park & Recreation Development	772,977	51,100	118,532	705,545
49 Tree Trust	69,309	45	69,100	254
55 Sidewalk	244,863	5,240	67,224	182,879
60 Police State Seizure	125,764	20,100	54,100	91,764
62 Federal Police	26,770	15		26,785
101 Grant	25,860	262,297	276,959	11,198
111 Community Development	43	313,794	313,794	43
140 University of Houston		339,955	339,915	40
141 U of H Capital Renewal	240,109	8,376		248,485
145 Municipal Channel	479,375	270,500	83,700	666,175
TOTAL	\$5,883,627	\$2,931,730	\$2,455,019	\$6,360,338

*No activity in Regional Detention Fund 43



**FY 2014 ADOPTED BUDGET
SUMMARY ALL FUNDS
ANALYSIS OF FUND BALANCE AND CASH EQUIVALENTS**

FUND	FY 2014 ADOPTED BEG BALANCE	FY 2014 ADOPTED REVENUES	FY 2014 ADOPTED EXPENDITURES	FY 2014 ADOPTED END BALANCE*
General Fund	15,785,618	60,161,236	63,349,499	12,597,355
Special Revenue Funds	4,640,514	2,724,141	2,334,762	5,029,893
Governmental Capital Project Funds	4,090,304	31,860,528	34,882,921	1,067,911
Governmental Debt Service Fund	4,291,000	28,070,980	28,842,896	3,519,084
Proprietary Funds	10,326,180	40,839,636	39,607,126	9,678,282
Proprietary Capital Project Funds	7,021,728	23,422,758	26,694,306	3,750,180
Internal Service Fund	577,126	6,855,829	6,861,673	571,282
P.E.D.C. Fund	14,076,237	9,126,881	6,819,102	10,902,820
FY 2013 BUDGET	60,808,708	203,061,990	209,392,285	47,116,806

*Exclusive of any reserve requirements.

**FY 2014 ADOPTED BUDGET
SPECIAL REVENUE FUNDS
ANALYSIS OF FUND BALANCE**

FUND	FY 2014 ADOPTED BEG BALANCE	FY 2014 ADOPTED REVENUES	FY 2014 ADOPTED EXPENDITURES	FY 2014 ADOPTED END BALANCE
17 Court Security	\$130,426	\$66,417	\$78,678	\$118,165
18 City Wide Donation	78,433	30,632	81,185	27,880
19 Court Technology	5,115	78,420	77,790	5,745
23 Court Juvenile Management Fund	62,878	39,265	43,074	59,069
35 Traffic Impact Improvement Fund	665,974	870	10,625	656,219
45 Hotel/Motel Tax	2,128,486	1,151,088	761,195	2,518,379
46 Park Donations	110,671	81,100	71,500	120,271
47 Park & Recreation Development	538,763	51,200	48,700	541,263
49 Tree Trust	5,507	25	5,000	532
55 Sidewalk	210,658	5,300		215,958
60 Police State Seizure	131,043	15,132	102,733	43,442
62 Federal Police	47,877	50	29,000	18,927
101 Grant	27,802	378,838	393,263	13,377
111 Community Development	366	333,253	333,253	366
140 University of Houston		258,447	258,266	181
141 U of H Capital Renewal	239,750			239,750
145 Municipal Channel	256,763	234,105	40,500	450,368
TOTAL	\$4,640,514	\$2,724,141	\$2,334,762	\$5,029,893

**FY 2013 ADOPTED BUDGET
SUMMARY ALL FUNDS
ANALYSIS OF FUND BALANCE AND CASH EQUIVALENTS**

FUND	FY 2013 ADOPTED BEG BALANCE	FY 2013 ADOPTED REVENUES	FY 2013 ADOPTED EXPENDITURES	FY 2013 ADOPTED END BALANCE*
General Fund	\$14,494,313	\$56,387,521	\$58,575,184	\$12,306,650
Special Revenue Funds	4,149,589	2,687,646	2,630,588	4,206,646
Governmental Capital Project Funds	1,816,179	22,505,005	21,608,632	2,712,552
Governmental Debt Service Fund	4,555,640	27,836,410	29,273,034	3,119,016
Proprietary Funds	10,627,213	39,275,827	39,150,657	10,752,383
Proprietary Capital Project Funds	3,855,109	5,208,509	5,829,859	3,233,759
Internal Service Fund	108,223	7,501,319	7,035,975	573,567
P.E.D.C. Fund	10,931,226	7,948,134	9,063,597	8,316,467
FY 2013 BUDGET	\$50,537,492	\$169,350,371	\$173,167,526	\$45,221,040

*Exclusive of any reserve requirements

**SUMMARY SPECIAL REVENUE FUNDS
ANALYSIS OF FUND BALANCE**

FUND	FY 2013 ADOPTED BEG BALANCE	FY 2013 ADOPTED REVENUES	FY 2013 ADOPTED EXPENDITURES	FY 2013 ADOPTED END BALANCE
17 Court Security	\$140,884	\$61,162	\$69,135	\$132,911
18 City Wide Donation	70,186	31,013	16,098	85,101
19 Court Technology	236,983	78,638	308,905	6,716
23 Court Juvenile Management Fund	36,243	75,689	61,206	50,726
35 Traffic Impact Improvement Fund	592,004	425	42,258	550,171
43 Regional Detention	100	5	0	105
45 Hotel/Motel Tax	1,778,871	931,082	579,397	2,130,556
46 Park Donations	85,822	81,240	70,640	96,422
47 Park & Recreation Development	603,251	50,675	187,923	466,003
49 Tree Trust	9,870	3	5,000	4,873
55 Sidewalk	205,306	5,083	0	210,389
60 Police State Seizure	226,572	50,115	128,125	148,562
62 Federal Police	32,153	20	0	32,173
101 Grant	27,455	552,925	552,925	27,455
105 Community Development	205	284,818	284,818	205
116 Community Development Recovery	7	0	0	7
140 University of Houston	1,294	258,493	258,458	1,329
145 Municipal Channel	102,381	226,260	65,700	262,941
TOTAL	\$4,149,589	\$2,687,646	\$2,630,588	\$4,206,646

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF PEARLAND

Taxing Unit Name

Phone (area code and number)

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 Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 12,715,744,271
2.	2021 tax ceilings. Counties, cities and junior college districts. 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 1,506,072,160
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 11,209,672,111
4.	2021 total adopted tax rate.	\$ 0.701416 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 89,142,308
	B. 2021 values resulting from final court decisions:	- \$ 84,938,224
	C. 2021 value loss. Subtract B from A. ³	\$ 4,204,084
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 148,484,371
	B. 2021 disputed value:	- \$ 33,381,180
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 115,103,191
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 119,307,275

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 Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 11,328,979,386
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 6,065,226
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 2,979,442 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 34,679,095 C. Value loss. Add A and B. ⁶	\$ 37,658,537
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 514,496 B. 2022 productivity or special appraised value: - \$ 3,196 C. Value loss. Subtract B from A. ⁷	\$ 511,300
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 44,235,063
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 2,934,976,623
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 8,349,767,700
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 58,566,606
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 292,518
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 58,859,124
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 13,656,913,770 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____ 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 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 3,376,037,026 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 10,280,876,744

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>1,210,792,996</u></p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>1,314,867,704</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>2,525,660,700</u></p>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>1,734,522,387</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>11,072,015,057</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>3,049,676</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>230,237,936</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>233,287,612</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>10,838,727,445</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.543044</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____/\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.309416</u> /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>11,328,979,386</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 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 35,053,674
31.	<p>Adjusted 2021 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ 123,220</p> <p>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 8,551,629</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -8,428,409</p> <p>E. Add Line 30 to 31D.</p>	\$ 26,625,265
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,838,727,445
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.245649 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. 2022 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</p> <p>B. 2021 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</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.</p>	\$ 0/\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</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.</p>	\$ 0/\$100

²² [Reserved for expansion]
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</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 lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 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, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 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 lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
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 2021. 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 2021. 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.</p>	\$ _____ 0/\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.245649 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 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 2021, 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.</p>	\$ 0.245649 /\$100
41.	<p>2022 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>	\$ 0.254246 /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ 0 /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>44,123,666</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.</p>	\$ <u>44,123,666</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>4,390,990</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>39,732,676</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>104.39</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>108.38</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>105.14</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>104.39</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	<u>104.39</u> %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>38,061,764</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>11,072,015,057</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.343765</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.598011</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,072,015,057
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.543044 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.543044 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.598011 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.598011 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,072,015,057
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 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).	\$ 0.598011 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.023325 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.012275 /\$100
65.	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 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.035600 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.633611 /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.245649 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,072,015,057
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.004515 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.343765 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.000000 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

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

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(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will 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.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.701416/\$100
74.	Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 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 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	\$ 0/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.701416/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,349,767,700
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 58,566,606
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,838,727,445
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0/\$100
80.	2022 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).	\$ 0.633611/\$100


SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.543044/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 0.633611/\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ 0.000000/\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here  _____
Printed Name of Taxing Unit Representative

sign here  _____
Taxing Unit Representative

_____ Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

2021 Tax Rate Calculation Worksheet

Date: 08/02/2021 11:39 PM

Taxing Units Other Than School Districts or Water Districts

CITY OF PEARLAND

Taxing Unit Name

Phone (area code and number)

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 Districts 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.

No-New-Revenue Tax Rate Worksheet

Amount/Rate

1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).¹

\$12,356,964,576

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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.²

\$1,356,197,842

3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.

\$11,000,766,734

4. 2020 total adopted tax rate.

\$0.720000/\$100

5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.

A. Original 2020 ARB values:

\$670,644,875

B. 2020 values resulting from final court decisions:	\$511,866,510
C. 2020 value loss. Subtract B from A. ³	\$158,778,365
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$118,985,095
B. 2020 disputed value:	\$34,425,184
C. 2020 undisputed value. Subtract B from A. ⁴	\$84,559,911
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$243,338,276
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$11,244,105,010
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$1,449,230
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$36,795,294
C. Value loss. Add A and B. ⁵	\$38,244,524
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:	\$485,404
B. 2021 productivity or special appraised value:	\$3,960
C. Value loss. Subtract B from A. ⁷	\$481,444
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$38,725,968
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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$2,892,738,026
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$8,312,641,016
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$59,851,015
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	\$147,304

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. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$59,998,319
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$10,701,998,040
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$2,934,976,623
E. Total 2021 value. Add A and B, then subtract C and D.	\$7,767,021,417
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$1,034,160,243
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$1,106,708,007
C. Total value under protest or not certified: Add A and B.	\$2,140,868,250
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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$1,500,556,396
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$8,407,333,271
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.	\$324,641

Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$249,357,421
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$249,682,062
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$8,157,651,209
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.735485/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.012(13)

⁹Tex. Tax Code Section 26.03(c)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.305000/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$11,244,105,010
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$34,294,520
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.	\$60,513
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.	\$8,129,016
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$-8,068,503
E. Add Line 30 to 31D.	\$26,226,017
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$8,157,651,209
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.321489/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>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.</p> <p>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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.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>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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</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</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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$0.321489/\$100</p>
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</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.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0.000000</p> <p>\$0.321489</p>
<p>41. 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>	<p>\$0.332741/\$100</p>
<p>D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located</p>	<p>\$0.000000/\$100</p>

<p>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> <ol style="list-style-type: none"> 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 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. 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> <ol style="list-style-type: none"> (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>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p style="text-align: right;">\$43,586,782</p> <p style="text-align: right;">\$5,444,090</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$38,142,692</p>
<p>43. Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁸</p>	<p style="text-align: right;">\$4,362,025</p>
<p>44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	<p style="text-align: right;">\$33,780,667</p>
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p style="text-align: right;">102.50%</p> <p style="text-align: right;">105.14%</p> <p style="text-align: right;">104.39%</p> <p style="text-align: right;">102.50%</p> <p style="text-align: right;">102.50%</p>
<p>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</p>	<p style="text-align: right;">\$32,956,748</p>
<p>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p style="text-align: right;">\$8,407,333,271</p>

48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.392000/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.724741/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
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.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0442

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.04(c-1)

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁹Tex. Tax Code Section 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

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

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.

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>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.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p>- or -</p> <p>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.</p>	\$0
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$8,407,333,271
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.000000/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.735485/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>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.</p>	\$0.735485/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.724741/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.724741/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$8,407,333,271
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.724741/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.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; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

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. If the year is prior to 2020, enter zero.	\$0.012275
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.012275/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.737016/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

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

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.⁴³

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.321489/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$8,407,333,271
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.005947
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.392000/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.000000/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

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

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.

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).

Emergency Revenue Rate Worksheet	Amount/Rate
<p>73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>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.</p> <p>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.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>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.</p>	N/A
<p>75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.</p>	N/A
<p>76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
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).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.735485/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.737016/\$100

Indicate the line number used: 67

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.000000/\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

Date