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Tarrant County Clerk's Office  
*Mary Louise Nicholson*  
Mary Louise Nicholson, County Clerk  
2022-03-15 1:14:17 PM

**ORDINANCE NO. 09-2021-441**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CROWLEY, TEXAS, APPROVING AND ADOPTING AN OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.**

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**WHEREAS**, the City of Crowley is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the local Government Code; and

**WHEREAS**, the City Manager of the City of Crowley has submitted to the City Council a proposed budget of the revenues of said city and the expenses of conducting the affairs thereof, and providing a complete financial plan for the ensuing fiscal year beginning October 1, 2021 and ending September 30, 2022, and which said proposed budget has been compiled from detailed information obtained from the several departments, divisions and offices of the City; and

**WHEREAS**, the City Council has received and reviewed said City Manager's proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary of the City of Crowley, and is of the opinion that the same should be approved and adopted, and that a public hearing before the City Council has been provided for as required by the statutes of the State of Texas; and

**WHEREAS**, the budget was duly set for a public hearing ordered to be called by the City Council and held on September 16, 2021, after due notice, as required by the laws of the State of Texas and at which time said budget was fully considered and interested taxpayers were heard by said City Council; and

**WHEREAS**, the City Council has studied the budget and listened to the comment of the taxpayers at the public hearing and has determined that the budget attached hereto is in the best interest of the City and that same should be approved and adopted.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CROWLEY, TEXAS, THAT:**

**SECTION 1**

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

**SECTION 2**

For the purpose of providing the funds necessary and proposed to be expended in the budget for the fiscal year beginning October 1, 2021, and ending September 30, 2022, the available resources and revenues of the City of Crowley for said fiscal year be, and the same are hereby appropriated and set aside for the maintenance and operation of the various departments of the City, together with the various activities set forth in the budget as finally adopted and as hereinafter set forth, and said the amounts in accordance with the document entitled, "City of Crowley 2021-2022 Operating Budget," identified as Exhibit "A" attached.

**SECTION 3**

That except in cases of emergency no money shall be drawn from the treasury of the City, nor shall any obligation for the expenditure of money be incurred except pursuant to the budget appropriations as set out in the approved budget. The City Manager may transfer appropriation funds from one line item to another line item within the same fund. Appropriations may be transferred from one fund to another upon recommendation of the City Manager and approval of a budget amendment by the City Council.

**SECTION 4**

The budget adopted herein shall be a public record filed in the office of the City Secretary and available for public inspection by any interested party. The City Secretary shall file or cause to be filed a true and correct copy of this Ordinance, along with the approved budget attached hereto, and any amendments thereto, in the office of the County Clerk of Tarrant and Johnson Counties, Texas as required by State Law.

**SECTION 5**

It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses and phrases of this ordinance are severable; and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 6**

This ordinance shall be effective on October 1, 2021 as approved by the City Council of the City of Crowley, Texas.

**PASSED AND APPROVED** at a regular meeting of the City Council of the City of Crowley, Texas, on this the 16th day of September 2021.

**CITY OF CROWLEY, TEXAS**

  
\_\_\_\_\_  
Billy P. Davis, Mayor

ATTEST:

  
\_\_\_\_\_  
Carol Konhauser, City Secretary

APPROVED AS TO FORM:


  
\_\_\_\_\_  
Rob Allibon, City Attorney

Exhibit A

# City of Crowley

## Operating Budget

### 2021-22

This budget will raise more total property taxes than last year's amended budget by \$744,562 or 9.06%, and of that amount \$239,758 is tax revenue to be raised from new property added to the tax roll this year.

# City of Crowley

	2019-20 Amended Budget	2020-21 Amended Budget	2021-22 Proposed Budget
Maintenance & Operation Revenue	\$ 5,500,000	\$ 6,330,500	\$ 6,465,493
Maintenance & Operation Rate	0.486408	0.512910	0.526102
Debt Service Revenue	\$ 2,065,000	\$ 2,145,000	\$ 2,500,181
Debt Service Rate	0.195584	0.186896	0.203443

Mailing Address for City of Crowley: 201 E. Main Street, Crowley TX 76036  
[www.ci.crowley.tx.us](http://www.ci.crowley.tx.us)  
[817-297-2201](tel:817-297-2201)

City Council Members:

Billy P. Davis	Mayor	<a href="mailto:billy@ci.crowley.tx.us">billy@ci.crowley.tx.us</a>
Johnny Shotwell	Council Place 1	<a href="mailto:jshotwell@ci.crowley.tx.us">jshotwell@ci.crowley.tx.us</a>
Jerry Beck, Jr.	Council Place 2	<a href="mailto:jbeck@ci.crowley.tx.us">jbeck@ci.crowley.tx.us</a>
Jesse D. Johnson	Council Place 3	<a href="mailto:jjohnson@ci.crowley.tx.us">jjohnson@ci.crowley.tx.us</a>
Jim Hirth	Council Place 4	<a href="mailto:jhirth@ci.crowley.tx.us">jhirth@ci.crowley.tx.us</a>
Jimmy McDonald	Council Place 5	<a href="mailto:jmcdonald@ci.crowley.tx.us">jmcdonald@ci.crowley.tx.us</a>
Scott Gilbreath	Council Place 6	<a href="mailto:sgilbreath@ci.crowley.tx.us">sgilbreath@ci.crowley.tx.us</a>

No-New-Revenue Rate	\$0.693124/\$100
Voter-Approval Rate	\$0.729546/\$100
DeMinimis Rate	\$0.755677/\$100

# 2021 Tax Rate Calculation Worksheet

Crowley  
201 E. Main Street  
817-297-2201  
www.ci.crowley.tx.us

## No-New-Revenue Tax Rate

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

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

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

1.	<b>2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$1,265,148,063
2.	<b>2020 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$136,002,956
3.	<b>Preliminary 2020 adjusted taxable value.</b> Subtract line 2 from line 1.	\$1,129,145,107
4.	<b>2020 total adopted tax rate.</b>	\$0.699806/\$100
5.	<b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. Original 2020 ARB values: \$35,176,419 B. 2020 values resulting from final court decisions: - \$26,080,724 C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$9,095,695
6.	<b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2020 ARB certified value: \$0 B. 2020 disputed value: - \$0 C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$0
7.	<b>2020 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$9,095,695
8.	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$1,138,240,802

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)

## 2021 Tax Rate Calculation Worksheet

### Crowley

#### No-New-Revenue Tax Rate (continued)

9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
10.	<p>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.</p> <p>A. Absolute exemptions. Use 2020 market value: <span style="float: right;">\$2,763</span></p> <p>B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: <span style="float: right;">+ \$3,961,472</span></p> <p>C. Value loss. Add A and B.<sup>6</sup></p>	\$3,964,235
11.	<p>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 those properties that first qualified in 2021; do not use properties that qualified in 2020.</p> <p>A. 2020 market value: <span style="float: right;">\$0</span></p> <p>B. 2021 productivity or special appraised value: <span style="float: right;">- \$0</span></p> <p>C. Value loss. Subtract B from A.<sup>7</sup></p>	\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$3,964,235
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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$46,503,564
14.	Adjusted 2020 taxable value. Subtract line 12 and Line 13 from line 8.	\$1,087,773,003
15.	Adjusted 2020 total levy. Multiply line 4 by line 14 and divide by \$100.	\$7,612,300
16.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>9</sup>	\$50,368
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	\$7,662,668

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

## 2021 Tax Rate Calculation Worksheet

### Crowley

#### No-New-Revenue Tax Rate (continued)

18.	<p><b>Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p>A. <b>Certified values:</b> <span style="float: right;">\$1,330,779,033</span></p> <p>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p> <p>C. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p>D. <b>Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.<sup>12</sup> <span style="float: right;">- \$98,198,440</span></p> <p>E. <b>Total 2021 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$1,232,580,593</span></p>	
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p>A. <b>2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup> <span style="float: right;">\$29,650,305</span></p> <p>B. <b>2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> <span style="float: right;">+ \$18,967,099</span></p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

**2021 Tax Rate Calculation Worksheet**  
**Crowley**

**No-New-Revenue Tax Rate (concluded)**

19. (cont.)	<b>C. Total value under protest or not certified. Add A and B.</b>	\$48,617,404
20.	<b>2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$142,811,092
21.	<b>2021 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>	\$1,138,386,905
22.	<b>Total 2021 taxable value of properties in territory annexed after January 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
23.	<b>Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$32,861,826
24.	<b>Total adjustments to the 2021 taxable value.</b> Add lines 22 and 23.	\$32,861,826
25.	<b>Adjusted 2021 taxable value.</b> Subtract line 24 from line 21.	\$1,105,525,079
26.	<b>2021 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>	\$0.693124/\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$/\$100

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)



## 2021 Tax Rate Calculation Worksheet

### Crowley

#### 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.

28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.512910/\$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> .	\$1,138,240,802
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$5,838,150
31.	<p><b>Adjusted 2020 levy for calculating NNR M&amp;O taxes.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2020:</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <span style="float: right;">+ \$0</span></p> <p><b>B. 2020 taxes in TIF.:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0. <span style="float: right;">- \$218,614</span></p>	

**2021 Tax Rate Calculation Worksheet**  
Crowley

**Voter-Approval Tax Rate (continued)**

31. (cont.)	<p><b>C. 2020 transferred function.:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. <span style="float:right">+/- \$0</span></p> <p><b>D. 2020 M&amp;O levy adjustments.:</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. <span style="float:right">\$-218,614</span></p> <p><b>E.</b> Add line 30 to 31D. <span style="float:right">\$5,619,536</span></p>	
32.	<p><b>Adjusted 2021 taxable value.</b> Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$1,105,525,079
33.	<p><b>2021 NNR M&amp;O rate. (unadjusted)</b> Divide line 31E by line 32 and multiply by \$100.</p>	\$0.508313/\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b></p> <p><b>A. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. <span style="float:right">\$0</span></p> <p><b>B. 2020 criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. <span style="float:right">\$0</span></p> <p><b>C.</b> Subtract B from A and divide by line 32 and multiply by \$100. <span style="float:right">\$0/\$100</span></p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0. <span style="float:right">\$0/\$100</span></p>	\$0/\$100

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

## 2021 Tax Rate Calculation Worksheet

Crowley

### Voter-Approval Tax Rate (continued)

<b>35.</b>	<b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b> <b>A. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	\$0	
	<b>B. 2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	\$0	
	<b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b>	\$0/\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>		\$0/\$100
<b>36.</b>	<b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b> <b>A. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$0	
	<b>B. 2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	\$0	
	<b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b>	\$0/\$100	
	<b>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100.</b>	\$0/\$100	
	<b>E. Enter the lessor of C and D. If not applicable, enter 0.</b>		\$0/\$100

<sup>24</sup> Tex. Tax Code § 26.0442

<sup>25</sup> Tex. Tax Code § 26.0442

**2021 Tax Rate Calculation Worksheet**  
Crowley

Voter-Approval Tax Rate (continued)

37.	<p><b>Rate adjustment for county hospital expenditures.</b><sup>26</sup></p> <p><b>A. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021</p> <p align="right">\$0</p> <p><b>B. 2020 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p align="right">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p align="right">\$0/\$100</p> <p><b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b></p> <p align="right">\$0/\$100</p> <p><b>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</b></p> <p align="right">\$0/\$100</p>	
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.</p> <p align="right">\$</p> <p><b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p align="right">\$</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p align="right">\$0/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p> <p align="right">\$0/\$100</p>	
39.	<p><b>Adjusted 2021 NNR M&amp;O rate.</b> Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D.</p>	<p align="right">\$0.508313/\$100</p>

26 Tex. Tax Code § 26.0443

**2021 Tax Rate Calculation Worksheet**  
Crowley

**Voter-Approval Tax Rate (continued)**

40.	<p><b>Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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&amp;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. <span style="float: right;">\$0</span></p> <p>B. Divide line 40A by line 32 and multiply by \$100. <span style="float: right;">\$0/\$100</span></p> <p>C. Add Line 40B to Line 39.</p>	\$0.508313/\$100
41.	<p><b>2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 40C by 1.08.</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035</p>	\$0.526103/\$100
D41.	<p><b>Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</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.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$0/\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)

## 2021 Tax Rate Calculation Worksheet

### Crowley

**Voter-Approval Tax Rate (continued)**

42.	<p><b>Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,  (2) are secured by property taxes,  (3) are scheduled for payment over a period longer than one year, and  (4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p>A: <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount. <span style="float: right;">\$2,488,004</span></p> <p>B: Subtract unencumbered fund amount used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none). <span style="float: right;">-\$0</span></p> <p>D: Subtract amount paid from other resources. <span style="float: right;">-\$0</span></p> <p>E: <b>Adjusted debt.</b> Subtract B, C and D from A. <span style="float: right;">\$2,488,004</span></p>	
43.	<b>Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$172,033
44.	<b>Adjusted 2021 debt.</b> Subtract line 43 from line 42E.	\$2,315,971
45.	<p><b>2021 anticipated collection rate.</b></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.<sup>30</sup> <span style="float: right;">100.000000%</span></p> <p>B. Enter the 2020 actual collection rate. <span style="float: right;">99.630000%</span></p> <p>C. Enter the 2019 actual collection rate. <span style="float: right;">99.710000%</span></p> <p>D. Enter the 2018 actual collection rate. <span style="float: right;">99.180000%</span></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%.<sup>31</sup></p>	100.000000%

<sup>28</sup> Tex. Tax Code § 26.012(7)

<sup>29</sup> Tex. Tax Code § 26.012(10) and 16.04(b)

<sup>30</sup> Tex. Tax Code § 26.04(b)

<sup>31</sup> Tex. Tax Code § 26.04(h),(h-1) and (h-2)

## 2021 Tax Rate Calculation Worksheet

Crowley

### Voter-Approval Tax Rate (concluded)

46.	2021 debt adjusted for collections. Divide line 44 by line 45E.	\$2,315,971
47.	2021 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,138,386,905
48.	2021 debt rate. Divide line 46 by line 47 and multiply by \$100.	\$0.203443/\$100
49.	2021 voter-approval tax rate. Add lines 41 and 48.	\$0.729546/\$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/\$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.	\$/ \$100

## 2021 Tax Rate Calculation Worksheet

### Crowley

#### Voter-Approval Tax Rate Adjustment for Unused Increment Rate

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

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

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

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

63.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$0/\$100
64.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
65.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
66.	2021 unused increment rate. Add lines 63, 64, and 65.	\$0/\$100
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.729546/\$100

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)



## 2021 Tax Rate Calculation Worksheet

### Crowley

**De Minimis Rate**

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

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

68.	<b>Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.508313/\$100
69.	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,138,386,905
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by line 69 and multiply by \$100.	\$0.043921/\$100
71.	<b>2021 debt rate.</b> Enter the rate from line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.203443/\$100
72.	<b>De minimis rate.</b> Add lines 68,70, and 71.	\$0.755677/\$100

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

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

**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).  
Indicate the line number used: 26

\$0.693124/\$100

**Voter-approval tax rate.** As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), line 50 (counties), line 58 (adjusted for sales tax), line 62 (adjusted for pollution control), line 67 (adjusted for unused increment), or line 80 (adjusted for emergency revenue).  
Indicate the line number used: 67

\$0.729546/\$100

**De minimis rate.** If applicable, enter the 2021 de minimis rate from line 72.

\$0.755677/\$100

**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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.<sup>50</sup>

**Print Here**

WORI WATSON

Printed Name of Taxing Unit Representative

**Sign Here**

Wori N. Watson

Taxing Unit Representative

**Date**

August 4, 2021

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

2021 Notice of No-New-Revenue Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: Crowley

Date: 08/06/2021

1.2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$1,138,240,802
2.2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.699806
3.Taxes refunded for years preceding tax year 2020. Enter line 16 of the No-New-Revenue Tax Rate Worksheet.	\$50,368
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$8,015,845
5.2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$1,138,386,905
6.2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 56 of the Additional Sales Tax Rate Worksheet.	0.693124
7.2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$7,890,433
8.Last year's total levy. Sum of line 4 for all funds.	\$8,015,845
9.2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$7,890,433
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$(125,412)

## Notice About 2021 Tax Rates

Property Tax Rates in Crowley. This notice concerns the 2021 property tax rates for Crowley. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate: \$0.693124/\$100

This year's voter-approval tax rate: \$0.729546/\$100

To see the full calculations, please visit [www.ci.crowley.tx.us](http://www.ci.crowley.tx.us) for a copy of the Tax Rate Calculation Worksheet.

### Unencumbered Fund Balances:

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
Debt Service Fund	\$325,663

### Current Year Debt Service:

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2012 GO Refunding	\$95,000	\$1,425	\$0	\$96,425
2012A GO Refunding	\$65,000	\$3,075	\$0	\$68,075
2013 GO Refunding	\$225,000	\$15,385	\$0	\$240,385
2016 CO Tax & Ltd Pledge Rev	\$135,000	\$52,850	\$0	\$187,850
2017 GO Refunding	\$435,000	\$112,450	\$0	\$547,450
2018 CO Tax & Ltd pledge rev	\$260,000	\$255,069	\$0	\$515,069
2012 CO Tax & Ltd Pldg Rev	\$230,000	\$102,150	\$0	\$332,150
2021 CO Tax & Ltd Pldg Rev	\$500,000	\$0	\$600	\$500,600
Total required for 2021 debt service				\$2,488,004
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$172,033
= Total to be paid from taxes in 2021				\$2,315,971
+ Amount added in anticipation that the taxing unit will collect only 100.000000% of its taxes in 2021				\$0
= Total Debt Levy				\$2,315,971

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by  
 Name of person preparing this notice: Lori M. Watson  
 Position: ACM/Finance Director  
 Date prepared: July 30, 2021

**City of Crowley**  
**Summary of Revenues over (under) Expenditures**  
**2021-22 Budget**

	2019-20 Actual Revenues	2020-21 Current Budget	2020-21 Projected Year End	2021-22 Budget Request
<b>General Fund Revenue</b>	12,978,093	12,908,010	13,894,112	13,673,509
<b>General Fund Expenditures</b>	11,836,630	13,123,150	13,458,609	13,671,588
<b>Other Sources/Uses</b>	(79,470)	-	-	-
<b>Revenues over(under) Expenditures</b>	\$ 1,061,993	\$ (215,140)	\$ 435,503	\$ 1,921
<b>Debt Service Fund Revenue</b>	2,074,582	2,092,468	2,144,986	2,500,181
<b>Debt Service Fund Expenditures</b>	2,030,841	7,996	2,084,232	2,499,735
<b>Revenues over(under) Expenditures</b>	\$ 43,741	\$ 2,084,472	\$ 60,754	\$ 446
<b>Water &amp; Sewer Fund Revenue</b>	7,925,106	7,188,150	7,268,612	7,471,700
<b>Water &amp; Sewer Fund Expenditures</b>	6,521,739	7,159,374	7,126,268	7,463,689
<b>Other Sources/Uses</b>	-	-	-	-
<b>Revenues over(under) Expenditures</b>	\$ 1,403,367	\$ 28,776	\$ 142,344	\$ 8,011
<b>Storm Water Fund Revenue</b>	761,588	531,000	535,166	538,600
<b>Stormwater Fund Expenditures</b>	32,130	177,791	535,166	538,600
<b>Other Sources/Uses</b>	-	-	-	-
<b>Revenues over(under) Expenditures</b>	\$ 729,458	\$ 353,209	\$ -	\$ -

**General Fund  
Revenues  
2021-22 Budget**

	<b>2019-20 Actual Revenues</b>	<b>2020-21 Current Budget</b>	<b>2020-21 Projected Year End</b>	<b>2021-22 Budget Request</b>	<b>Difference in 2020-21 &amp; 2021-22 Budget</b>	<b>% Change</b>
<b>Revenues</b>						
Tax Receipts	\$ 8,466,920	\$ 9,013,644	\$ 9,411,467	\$ 9,543,493		
Permit Fees	772,455	755,800	758,225	764,375		
Intergovernmental	879,781	875,466	911,966	883,841		
Fees and Fines	502,024	384,100	635,437	507,500		
Charges for Services	2,013,034	1,748,600	2,071,435	1,943,800		
Other Income	343,879	130,400	105,582	30,500		
Bond and Lease Proceeds	-	-	-	-		
<b>Grand Total</b>	<b>\$ 12,978,093</b>	<b>\$ 12,908,010</b>	<b>\$ 13,894,112</b>	<b>\$ 13,673,509</b>	<b>\$ 765,499</b>	<b>6%</b>

**General Fund  
Department Expenditures  
2021-22 Budget**

	2019-20 Actual Expenditures	2020-21 Current Budget	2020-21 Projected Year End	2021-22 Budget Request	Difference in 2020-21 & 2021-22 Budget	% Change
<b><u>Non-Departmental</u></b>						
Personnel Services	\$ 81,809	\$ 127,497	\$ 141,873	\$ 151,773		
Materials & Supplies	21,766	90,200	116,300	91,459		
Services	1,370,292	1,333,849	1,472,069	1,510,180		
Maintenance & Repair	47,660	51,421	52,669	74,271		
Capital Outlay	318,905	771,048	772,904	-		
Miscellaneous	19,827	19,898	14,387	65,754		
<b>Total</b>	<b>\$ 1,860,259</b>	<b>\$ 2,393,913</b>	<b>\$ 2,570,202</b>	<b>\$ 1,893,437</b>	<b>\$ (500,476)</b>	<b>-21%</b>
<b><u>Administration</u></b>						
Personnel Services	\$ 544,257	\$ 554,703	\$ 618,387	\$ 587,482		
Materials & Supplies	18,709	15,450	15,053	15,450		
Services	21,787	26,964	21,133	27,359		
Maintenance & Repair	9,514	3,800	9,222	3,800		
Capital Outlay	-	-	-	-		
Miscellaneous	21,217	29,420	41,739	29,420		
<b>Total</b>	<b>\$ 615,484</b>	<b>\$ 630,337</b>	<b>\$ 705,534</b>	<b>\$ 663,511</b>	<b>\$ 33,174</b>	<b>5%</b>
<b><u>Municipal Court</u></b>						
Personnel Services	131,759	\$ 133,742	\$ 134,192	\$ 138,577		
Materials & Supplies	3,029	3,150	2,000	3,150		
Services	84,788	115,232	92,437	117,132		
Maintenance & Repair	-	-	-	-		
Capital Outlay	-	-	-	-		
Miscellaneous	1,450	1,685	785	2,140		
<b>Total</b>	<b>\$ 221,026</b>	<b>\$ 253,809</b>	<b>\$ 229,414</b>	<b>\$ 260,999</b>	<b>\$ 7,190</b>	<b>3%</b>
<b><u>Library</u></b>						
Personnel Services	393,033	\$ 409,545	\$ 413,875	\$ 434,695		
Materials & Supplies	18,053	19,700	22,525	19,700		
Services	49,490	51,405	47,835	49,198		
Maintenance & Repair	20,669	10,278	10,278	9,500		
Capital Outlay	-	-	34,720	-		
Miscellaneous	58,595	57,664	43,464	57,269		
<b>Total</b>	<b>\$ 539,840</b>	<b>\$ 548,592</b>	<b>\$ 572,697</b>	<b>\$ 570,362</b>	<b>\$ 21,770</b>	<b>4%</b>
<b><u>Senior Center</u></b>						
Personnel Services	-	\$ -	\$ 16,661	\$ 31,709		
Materials & Supplies	301	2,400	1,064	2,500		
Services	24,217	24,879	1,000	2,000		
Maintenance & Repair	-	-	-	-		
Capital Outlay	-	-	-	-		
Miscellaneous	-	-	-	-		
<b>Total</b>	<b>\$ 24,518</b>	<b>\$ 27,279</b>	<b>\$ 18,725</b>	<b>\$ 36,209</b>	<b>\$ 8,930</b>	<b>33%</b>
<b><u>Police Department</u></b>						
Personnel Services	3,029,669	\$ 3,194,034	\$ 2,934,822	\$ 3,450,918		
Materials & Supplies	68,298	48,241	47,441	52,210		
Services	96,261	100,759	118,378	98,793		
Maintenance & Repair	65,846	39,000	49,410	39,000		
Capital Outlay	54,314	-	41,735	-		
Miscellaneous	16,805	26,316	37,256	26,141		
<b>Total</b>	<b>\$ 3,331,193</b>	<b>\$ 3,408,350</b>	<b>\$ 3,229,042</b>	<b>\$ 3,667,062</b>	<b>\$ 258,712</b>	<b>8%</b>



**General Fund  
Department Expenditures  
2021-22 Budget**

	2019-20 Actual Expenditures	2020-21 Current Budget	2020-21 Projected Year End	2021-22 Budget Request	Difference in 2020-21 & 2021-22 Budget	% Change
<b><u>Fire Department</u></b>						
Personnel Services	2,114,223	\$ 3,145,888	\$ 3,066,080	\$ 3,564,804		
Materials & Supplies	100,846	86,823	88,953	88,215		
Services	109,999	157,665	153,200	180,329		
Maintenance & Repair	112,031	75,900	131,600	83,335		
Capital Outlay	69,048	-	12,750	-		
Miscellaneous	13,481	26,830	23,830	26,793		
<b>Total</b>	<b>\$ 2,519,628</b>	<b>\$ 3,493,106</b>	<b>\$ 3,476,413</b>	<b>\$ 3,943,476</b>	<b>\$ 450,370</b>	<b>13%</b>
<b><u>Public Works</u></b>						
Personnel Services	348,969	\$ 398,023	\$ 391,971	\$ 413,600		
Materials & Supplies	17,168	7,024	9,414	16,650		
Services	16,995	24,171	24,673	25,450		
Maintenance & Repair	310,247	259,870	67,840	55,413		
Capital Outlay	104,381	-	35,237	-		
Miscellaneous	131	148	185	148		
<b>Total</b>	<b>\$ 797,891</b>	<b>\$ 689,236</b>	<b>\$ 529,320</b>	<b>\$ 511,261</b>	<b>\$ (177,975)</b>	<b>-26%</b>
<b><u>Parks</u></b>						
Personnel Services	210,300	\$ 256,216	\$ 242,302	\$ 262,913		
Materials & Supplies	10,058	4,914	5,465	5,075		
Services	102,761	107,240	53,984	50,871		
Maintenance & Repair	24,025	21,700	30,171	21,700		
Capital Outlay	14,223	45,110	63,170	-		
Miscellaneous	-	950	-	950		
<b>Total</b>	<b>\$ 361,367</b>	<b>\$ 436,130</b>	<b>\$ 395,092</b>	<b>\$ 341,509</b>	<b>\$ (94,621)</b>	<b>-22%</b>
<b><u>Animal Control</u></b>						
Personnel Services	229,897	\$ 238,389	\$ 247,808	\$ 250,272		
Materials & Supplies	13,341	13,844	15,111	17,970		
Services	10,862	14,064	13,098	16,244		
Maintenance & Repair	6,303	2,250	6,330	2,250		
Capital Outlay	9,995	-	-	-		
Miscellaneous	2,440	4,309	1,059	2,570		
<b>Total</b>	<b>\$ 272,838</b>	<b>\$ 272,856</b>	<b>\$ 283,406</b>	<b>\$ 289,306</b>	<b>\$ 16,450</b>	<b>6%</b>
<b><u>Community Development</u></b>						
Personnel Services	196,501	\$ 240,203	\$ 164,227	\$ 243,370		
Materials & Supplies	3,942	4,740	3,787	4,767		
Services	176,650	283,528	237,593	176,309		
Maintenance & Repair	2,003	350	350	430		
Capital Outlay	-	130	-	130		
Miscellaneous	4,672	8,425	2,650	7,800		
<b>Total</b>	<b>\$ 383,768</b>	<b>\$ 537,376</b>	<b>\$ 408,607</b>	<b>\$ 432,806</b>	<b>\$ (104,570)</b>	<b>-19%</b>
<b><u>Code Enforcement</u></b>						
Personnel Services	61,681	\$ 68,497	\$ 66,665	\$ 75,028		
Materials & Supplies	865	400	400	400		
Services	428	713	513	690		
Maintenance & Repair	-	200	200	200		
Capital Outlay	-	-	-	-		
Miscellaneous	-	1,140	40	1,140		
<b>Total</b>	<b>\$ 62,974</b>	<b>\$ 70,950</b>	<b>\$ 67,818</b>	<b>\$ 77,458</b>	<b>\$ 6,508</b>	<b>9%</b>

**General Fund  
Department Expenditures  
2021-22 Budget**

	2019-20 Actual Expenditures	2020-21 Current Budget	2020-21 Projected Year End	2021-22 Budget Request	Difference in 2020-21 & 2021-22 Budget	% Change
<b>Finance</b>						
Personnel Services	326,227	\$ 331,385	\$ 337,282	\$ 344,214		
Materials & Supplies	887	650	855	650		
Services	9,309	10,390	10,557	10,554		
Maintenance & Repair	429	800	800	800		
Capital Outlay	6,846	-	-	-		
Miscellaneous	3,316	5,022	6,168	5,176		
<b>Total</b>	<b>\$ 347,014</b>	<b>\$ 348,247</b>	<b>\$ 355,662</b>	<b>\$ 361,394</b>	<b>\$ 13,147</b>	<b>4%</b>
<b>Recreation Center</b>						
Personnel Services	344,233	\$ 399,707	\$ 367,259	\$ 415,238		
Materials & Supplies	14,142	22,535	19,941	22,295		
Services	57,797	79,538	60,971	70,161		
Maintenance & Repair	47,126	20,011	11,911	17,500		
Capital Outlay	8,109	-	90,193	-		
Miscellaneous	23,552	68,820	53,028	78,630		
<b>Total</b>	<b>\$ 494,959</b>	<b>\$ 590,611</b>	<b>\$ 603,303</b>	<b>\$ 603,824</b>	<b>\$ 13,213</b>	<b>2%</b>
<b>Crouch Event Center</b>						
Personnel Services	-	\$ -	\$ -	\$ -		
Materials & Supplies	788	1,000	607	1,000		
Services	3,083	16,405	11,767	17,224		
Maintenance & Repair	-	-	1,000	500		
Capital Outlay	-	-	-	-		
Miscellaneous	-	-	-	-		
<b>Total</b>	<b>\$ 3,871</b>	<b>\$ 17,405</b>	<b>\$ 13,374</b>	<b>\$ 18,724</b>	<b>\$ 1,319</b>	<b>8%</b>
<b>Grand Total</b>	<b>\$ 11,836,630</b>	<b>\$ 13,718,197</b>	<b>\$ 13,458,609</b>	<b>\$ 13,671,339</b>	<b>\$ (46,859)</b>	<b>0%</b>

**Debt Service Fund  
Revenue & Expenditures  
2021-22 Budget**

	<b>2019-20 Actual Revenues</b>	<b>2020-21 Current Budget</b>	<b>2020-21 Projected Year End</b>	<b>2021-22 Budget Request</b>	<b>Difference in 2020-21 &amp; 2021-22 Budget</b>	<b>% Change</b>
<b>Revenues</b>						
Tax Receipts	\$ 2,074,582	\$ 2,092,468	\$ 2,144,986	\$ 2,500,181		
Bond and Lease Proceeds	-	-	-	-		
<b>Grand Total</b>	<b>\$ 2,074,582</b>	<b>\$ 2,092,468</b>	<b>\$ 2,144,986</b>	<b>\$ 2,500,181</b>	<b>\$ 407,713</b>	<b>19%</b>
<b>Expenditures</b>						
Debt Service	2,030,841	2,084,472	2,084,232	2,499,735		
<b>Grand Total</b>	<b>\$ 2,030,841</b>	<b>\$ 2,084,472</b>	<b>\$ 2,084,232</b>	<b>\$ 2,499,735</b>	<b>\$ 415,263</b>	<b>20%</b>

**Water & Sewer Fund**

**Revenues**

**2021-22 Budget**

	<b>2019-20 Actual Revenues</b>	<b>2020-21 Current Budget</b>	<b>2020-21 Projected Year End</b>	<b>2021-22 Budget Request</b>	<b>Difference in 2020-21 &amp; 2021-22 Budget</b>	<b>% Change</b>
<b>Revenues</b>						
Charges for Services	\$ 7,832,732	\$ 7,157,950	\$ 7,258,985	\$ 7,462,500		
Other Income	92,374	30,200	9,630	9,200		
<b>Grand Total</b>	<b>\$ 7,925,106</b>	<b>\$ 7,188,150</b>	<b>\$ 7,268,615</b>	<b>\$ 7,471,700</b>	<b>\$ 283,550</b>	<b>4%</b>

**Water & Sewer Fund  
Department Expenditures  
2021-22 Budget**

	2019-20 Actual Expenditures	2020-21 Current Budget	2020-21 Projected Year End	2021-22 Budget Request	Difference in 2020-21 & 2021-22 Budget	% Change
<b><u>Debt Service</u></b>						
Debt Service	510,057	1,325,873	1,325,836	1,301,231		
<b>Total</b>	<b>\$ 510,057</b>	<b>\$ 1,325,873</b>	<b>\$ 1,325,836</b>	<b>\$ 1,301,231</b>	<b>\$ (24,642)</b>	<b>-2%</b>
<b><u>Non-Departmental</u></b>						
Personnel Services	\$ 18,861	\$ 28,100	\$ 30,122	\$ 30,122		
Materials & Supplies	-	30,000	33,879	35,000		
Services	198,443	193,211	211,837	231,401		
Maintenance & Repair	-	-	-	-		
Capital Outlay	-	-	-	-		
Miscellaneous	584,903	582,967	582,871	594,967		
<b>Total</b>	<b>\$ 802,207</b>	<b>\$ 834,278</b>	<b>\$ 858,709</b>	<b>\$ 891,490</b>	<b>\$ 57,212</b>	<b>7%</b>
<b><u>Customer Service</u></b>						
Personnel Services	\$ 197,483	\$ 224,365	\$ 193,572	\$ 231,575		
Materials & Supplies	3,994	1,350	1,548	1,671		
Services	66,593	99,370	99,694	89,769		
Maintenance & Repair	3,736	1,978	1,978	500		
Capital Outlay	7,925	2,229	-	643		
Miscellaneous	-	-	194	2,400		
<b>Total</b>	<b>\$ 279,731</b>	<b>\$ 329,292</b>	<b>\$ 296,986</b>	<b>\$ 326,558</b>	<b>\$ (2,734)</b>	<b>-1%</b>
<b><u>Water Department</u></b>						
Personnel Services	484,438	\$ 539,698	\$ 407,763	\$ 557,306		
Materials & Supplies	23,868	13,084	11,770	15,584		
Services	2,132,689	1,905,871	1,927,101	1,945,400		
Maintenance & Repair	59,507	43,100	63,794	44,700		
Capital Outlay	886,751	730,392	736,007	514,176		
Miscellaneous	1,352	1,865	1,665	2,795		
<b>Total</b>	<b>\$ 3,588,605</b>	<b>\$ 3,234,010</b>	<b>\$ 3,148,100</b>	<b>\$ 3,079,961</b>	<b>\$ (154,049)</b>	<b>-5%</b>
<b><u>Sewer Department</u></b>						
Personnel Services	76,660	\$ 73,509	\$ 73,246	\$ 90,952		
Materials & Supplies	666	850	7,079	3,475		
Services	1,245,812	1,352,713	1,401,685	1,502,495		
Maintenance & Repair	17,625	8,550	5,557	35,550		
Capital Outlay	-	-	8,956	230,686		
Miscellaneous	376	300	114	1,291		
<b>Total</b>	<b>\$ 1,341,139</b>	<b>\$ 1,435,922</b>	<b>\$ 1,496,637</b>	<b>\$ 1,864,449</b>	<b>\$ 428,527</b>	<b>30%</b>
<b>Grand Total</b>	<b>\$ 6,521,739</b>	<b>\$ 7,159,375</b>	<b>\$ 7,126,268</b>	<b>\$ 7,463,689</b>	<b>\$ 304,314</b>	<b>4%</b>

**Storm Water Fund  
Revenue & Expenditures  
2021-22 Budget**

	<b>2019-20 Actual Revenues</b>	<b>2020-21 Current Budget</b>	<b>2020-21 Projected Year End</b>	<b>2021-22 Budget Request</b>	<b>Difference in 2020-21 &amp; 2021-22 Budget</b>	<b>% Change</b>
<b>Revenues</b>						
Charges for Services	\$ 761,588	\$ 531,000	\$ 535,166	\$ 538,600		
<b>Grand Total</b>	<b>\$ 761,588</b>	<b>\$ 531,000</b>	<b>\$ 535,166</b>	<b>\$ 538,600</b>	<b>\$ 7,600</b>	<b>1%</b>

**Expenditures**

**Non Departmental**

Personnel Services	\$ -	\$ -	\$ -	\$ -		
Materials & Supplies	-	-	-	-		
Services	5,890	16,971	67,030	17,071		
Maintenance & Repair	-	3,750	8,517	3,750		
Capital Outlay	23,994	154,320	457,369	515,029		
Miscellaneous	2,246	2,750	2,250	2,750		
<b>Grand Total</b>	<b>\$ 32,130</b>	<b>\$ 177,791</b>	<b>\$ 535,166</b>	<b>\$ 538,600</b>	<b>\$ 360,809</b>	<b>203%</b>