

2021 Tax Rate Calculation Worksheet

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Taxing Units Other Than School Districts or Water Districts

City of Blue Ridge

972-752-5791

Taxing Unit Name

Phone (area code and number)

200 S. Main, Blue Ridge, TX 75424

<http://blueridgecity.com>

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 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	\$57,776,253
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	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$57,776,253
4. 2020 total adopted tax rate.	\$0.558249/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$0

B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$57,776,253
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:	\$1,112
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$29,500
C. Value loss. Add A and B. ⁵	\$30,612
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:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$30,612
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.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$57,745,641
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$322,364
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$117

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$322,481
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:	\$61,470,090
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	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$61,470,090
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	\$359,137
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	\$0
C. Total value under protest or not certified: Add A and B.	\$359,137
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	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$61,829,227

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
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	\$421,440
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$421,440
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$61,407,787
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.525146/\$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.	\$0.455012/\$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> .	\$57,776,253
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$262,888
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.	\$95
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.	\$0
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.	\$95
E. Add Line 30 to 31D.	\$262,983
32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$61,407,787
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.428256/\$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>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
<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>
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.428256/\$100
<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>\$0.428256</p>
<p>41. 2021 voter-approval M&O rate. Enter the rates as calculated by the 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>	\$0.443244/\$100
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 in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.000000/\$100

<p>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>\$58,370</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$58,370</p>
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$58,370
<p>45. 2021 anticipated collection rate. 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>100.00%</p> <p>100.36%</p> <p>101.75%</p> <p>103.89%</p> <p>100.36%</p>
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$58,160
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$61,829,227
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.094065/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.537309/\$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
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.	\$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 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 - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$61,829,227
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.000000/\$100
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> .	\$0.525146/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.525146/\$100
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> .	\$0.537309/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.537309/\$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> .	\$61,829,227
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).	\$0.537309/\$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.	\$0.000000
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.	\$0.000000/\$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).	\$0.537309/\$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>	\$0.428256/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$61,829,227
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.808679
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.094065/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$1.331000/\$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
73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <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. 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.	N/A
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 13 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	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). \$0.525146/\$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). \$0.537309/\$100

Indicate the line number used: 49

De minimis rate

If applicable, enter the de minimis rate from Line 70. \$1.331000/\$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 Karen Thier

Printed Name of Taxing Unit Representative

sign here

Karen Thier

Taxing Unit Representative

7/29/2021

Date

CITY OF BLUE RIDGE
Ordinance # 2021-0907-001

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BLUE RIDGE, TEXAS, ADOPTING AND APPROVING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING FOR INTRA AND INTER DEPARTMENTAL FUND TRANSFERS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Blue Ridge is a Type A General Law municipality located in Collin County, created in accordance with the provisions of Chapter 6 of the Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, the City Council of the City of Blue Ridge has caused to be filed with the City Secretary a budget to cover all proposed expenditures of the government of the City for the Fiscal Year beginning October 1, 2021 and ending September 30, 2022; and

WHEREAS, the budget shows, as definitely as possible, each of the various projects for which appropriations are made in the budget and the estimated amount of money carried in the budget for each project; and

WHEREAS, the budget has been available for inspection by any taxpayer; and

WHEREAS, the budget, appended hereto as Exhibit A and Exhibit B, was duly presented to the City Council by the City Secretary and a public hearing was ordered by the City Council; and

WHEREAS, notice of public hearings on the budget, stating the date, time, place and subject matter of said hearing was given as required by laws of the State of Texas; and

WHEREAS, said public hearings were held according to said notices, and all those wishing to speak on the budget were heard; and

WHEREAS, the City Council has studied said budget and listened to the comments of the taxpayers at the public hearings held, and therefore has determined the budget attached hereto is in the best interest of the City of Blue Ridge.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BLUE RIDGE, TEXAS AS FOLLOWS:

SECTION 1. The attached budget presented for Fiscal Year is appropriated as follows:

	REVENUES	EXPENDITURES	BALANCE
GENERAL FUND	\$ 779,713.71	\$ 779,713.71	-0-
REFUSE FUND	\$ 115,547.00	\$ 115,547.00	-0-
WATER/WASTE WATER FUND	\$ 595,533.50	\$ 595,533.50	-0-
TOTAL	\$1,490,794.21	\$1,490,794.21	-0-

SECTION II. The City Secretary is authorized to invest any funds not needed for current use, whether operating or bond funds, in accordance with the City's Investment Policy.

SECTION III. The City Secretary be and is hereby authorized to make intra and inter departmental transfers during the fiscal year as become necessary in order to avoid over expenditure of particular accounts.

SECTION IV. This Ordinance shall be in full force and effect from and after its final adoption. Any and all ordinances in conflict herewith are hereby repealed to the extent of the conflict.

SECTION V. If any section, paragraph, sentence, clause, phrase, or word in this Ordinance, or application thereof by any persons or circumstances is held invalid in any Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of the Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

DULY PASSED AND APPROVED by the City Council of the City of Blue Ridge, Texas, this the 7th day of September, 2021.

APPROVED:

Rhonda Williams, Mayor

ATTEST:

Edie Sims, City Secretary

City of Blue Ridge General Fund
Proposed Budget October 2020 through September 2021

Budget
@ .525146/100
(no increased tax
rate)

Ordinary Income/Expense

Income

4510 · Court Income	1,500.00
4515 · Copies & Faxes	20.00
4520 · Donation	-
4521 · Open Records	-
4522 · Notary	-
4525 · Franchise Tax Income	46,000.00
4565 · Mowing Income	-
4570 · Permit & Inspection Fees	28,000.00
4571 · Replat/Rezone Fees	2,500.00
4572 · Retainer Fee for Plats	5,000.00
4580 · Sales Tax Income	300,000.00
4600 · Property Tax Income	324,693.71
4899 · Misc Income	
4900 · Payroll from Revenue Account	72,000.00

Total Income	<u>779,713.71</u>
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Gross Profit	<u>779,713.71</u>
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Expense

5100 · Advertising	-
5110 · Ambulance Service	9,645.00
5130 · Animal Control Services	8,910.00
5140 · Bank Fees	150.00
5150 · Codification	1,200.00
5160 · Contract Labor	
5161 · Code Enforcement	8,400.00
5160 · Contract Labor - Other	65,000.00

Total 5160 · Contract Labor	<u>73,400.00</u>
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5170 · Copies	25.00
5180 · Council & Mayor Expense	500.00
5210 · Election Expense	5,000.00
5230 · Fuel Expense - General	2,200.00
5231 · Fuel Expense - Fire Dept	4,100.00

5236 · Court Expense	
5237 · Court - Petty Cash	
5238 · Court Payroll	4,550.00

Total · Court	<u>4,550.00</u>
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GRANTS - Match	-
Parks Grant	-
Planning & Capacity	-

City of Blue Ridge General Fund
Proposed Budget October 2020 through September 2021

	Budget @ .525146/100 (no increased tax rate)
Total · Grants	-
5250 · Inspection Expense	7,500.00
5260 · Insurance -Liab/Comp/Prop	27,000.00
5261 · Insurance - Fire Dept	10,000.00
5270 · Janitorial General	550.00
5300 · Legal & Professional Fees	
5301 · Legal Notices/Publications	2,000.00
5300 · Legal & Professional Fees - Oth	15,000.00
Total 5300 · Legal & Professional Fees	17,000.00
5302 · Parks & Recreation	1,500.00
5305 · Storage Unit Rent	-
5310 · Maint. & Repair Equipment	1,000.00
5315 · Bldg Maintenance & Repair	1,200.00
5320 · Maint. & Repair Office Equ	500.00
5321 · Vehicle Maintenance & Repair	2,000.00
5325 · Miscellaneous Expense	5,000.00
5330 · Mowing Expense	1,000.00
5340 · Office Supplies	
5341 · Office Equipment	3,000.00
5342 · Office Expense - Cty & P. Works	-
5340 · Office Supplies - Other	2,000.00
Total 5340 · Office Supplies	5,000.00
5350 · Parts & Equipment Expense	2,500.00
5361 · Property Tax Expense	2,154.00
5370 · Payroll Expenses	
Total 5370 · Payroll Expenses	190,000.00
5380 · Postage, Freight & Shipping	325.00
5385 · Mortgage	
5390 · Filing Fees	1,800.00
5399 · Petty Cash	
5450 · Returned Checks	
5500 · Road Construction	
5501 · Pruett Street	
5502 · Street Projects	100,000.00
5500 · Road Construction - Other	20,000.00
Total 5500 · Road Construction	120,000.00
5510 · Sales Tax Expense (Trash)	-
5512 · Vehicle Purchase	59,000.00
5530 · Seminars - Training Courses	1,500.00
5535 · Special Project	
5540 · Subscriptions, Dues & Permits	5,500.00

City of Blue Ridge General Fund
Proposed Budget October 2020 through September 2021

	Budget @ .525146/100 (no increased tax rate)
5700 · Trash	2,500.00
5710 · Travel/Mileage	300.00
5715 · Computer	
5716 · Consulting Fees	9,883.00
5715 · Computer - Other	-
Total 5715 · Computer	9,883.00
5720 · Utilities	
5721 · Electric Services	32,995.00
5723 · Mobile -Mayor/Public Wrks/BRVFD	
5724 · Natural Gas Services	750.00
5726 · Telephone Services General	4,553.00
Total 5720 · Utilities	38,298.00
5750 · Uniforms	500.00
5900 · Debt Service-Principal	
5901 · Loan - Equipment	5,517.00
5902 · Loan	
5903 · Certificate of Obligation	44,015.00
5900 · Debt Service-Principal - Other	0.00
Total 5900 · Debt Service-Principal	49,532.00
5930 · Debt Service-Interest	8,838.00
5950 · Capital Outlay	93,603.71
6690 · Reconciliation Discrepancies	0.00
Total Expense	779,713.71
Net Ordinary Income	0.00
Other Income/Expense	
Other Income	0.00
4210 · Earned Interest	0.00
Total Other Income	0.00
Other Expense	
6999 · Transfer to Other Funds	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	0.00

City of Blue Ridge Revenue Fund Proposed Budget
October 2020 through September 2021

	Budget 2021-2022
<hr/>	
Ordinary Income/Expense	
Income	
4700 · Water Bill Income	354,359.50
4701 · Transfer Fee	-
4702 · Sewer Charges	165,692.00
4703 · Late Charges	20,000.00
4704 · Trash Charges	115,547.00
4705 · Water Surcharge	4,350.00
4706 · NSF Fee	92.00
4707 · Conservation Fee Income	6,540.00
4708 · Reconnect Fees	3,600.00
4709 · Credit Card Fees	-
4710 · Water Tap Fee	4,650.00
4711 · Sewer Tap Fee	4,650.00
4750 · Water Deposit	11,000.00
4751 · Sales Tax - Trash	9,600.00
4752 · Water	-
4753 · Non Refund. Deposit Fee	1,000.00
4799 · Miscellaneous Revenue	10,000.00
4899 · Misc Income	-
Total Income	<hr/> 711,080.50
Expense	
5100 · Advertising	-
5140 · Bank Fees	-
5150 · Bond Payment	65,982.50
5151 · Interest Expense	
5152 · Finance Fee	
5160 · Contract Labor	24,800.00
5170 · Copies	
5190 · Depreciation Expense	
5229 · Finance Fee	1,200.00
5230 · Fuel Expense	5,800.00
GRANTS - Match	
Automated Meter Reading System	
Sewer	12,500.00
5270 · Janitorial	550.00
5300 · Legal & Professional Fees	19,000.00
5301 · Engineering Fees	26,000.00
5310 · Maint. & Repair Equipment	15,000.00
5320 · Maint. & Repair Office Equ	
5325 · Miscellaneous Expense	5,000.00
5340 · Office Supplies	2,000.00
5370 · Payroll Expenses	

City of Blue Ridge Revenue Fund Proposed Budget
October 2020 through September 2021

	Budget 2021-2022
5370.1 · Emp Life	
5372 · Health Insurance - TML	
5372.0 · Health Insurance - Company	
5372 · Health Insurance - TML - Other	
Total 5372 · Health Insurance - TML	-
5373 · Longevity Pay	
5374 · Medicare Expenses	
5375 · TMRS	
5376 · SS Expenses	
5377 · TWC Expenses	
5379 · Wages	
5370 · Payroll Expenses - Other	
Total 5370 · Payroll Expenses	118,000.00
5378 · Uniforms	200.00
5380 · Postage, Freight & Shipping	500.00
5399 · Petty Cash	
5400 · Refund - Water Deposits	2,000.00
5450 · Returned Checks	200.00
5510 · Sales Tax Expense (Trash)	5,000.00
5530 · Seminars - Training Courses	1,500.00
5540 · Subscriptions, Dues & Permits	5,200.00
5700 · Trash Pickup	115,547.00
5710 · Travel/Mileage	500.00
5715 · Computer	
5716 · Consulting Fees	9,900.00
5715 · Computer - Other	3,420.00
Total 5715 · Computer	143,967.00
5720 · Utilities	
5721 · Electric Services	27,100.00
5723 · Mobile Phones	
5725 · Pagers/2-Way Radios	260.00
5726 · Telephone Services	2,709.00
Total 5720 · Utilities	30,069.00
5800 · Water & Sewer	
5801 · W&S Maint & Repair	75,000.00
5802 · W&S Parts & Equipment	10,000.00
5803 · W&S Testing/Samples	1,200.00
5804 · Vehicle Maint/Repairs	500.00
5805 · Water & Sewer - Chemicals	6,000.00
5809 · Water - Contract Labor	
5809.1 · Sewer Contract Labor	
5811 · Water - Conservation	
5812 · Water & Sewer Testing & Samples	10,000.00

City of Blue Ridge Revenue Fund Proposed Budget
October 2020 through September 2021

	Budget 2021-2022
5813 · Water - Other	
5800 · Water & Sewer - Other	
Total 5800 · Water & Sewer	102,700.00
5810 · Water Bill Expense	
5901 · Equipment Loan	14,865.00
5906 · ANB Vac Tron Principal	
5999 · Bad Debt Expense	
6690 · Reconciliation Discrepancies	-
6700 · Capital Outlay	5,500.00
Total Expense	711,080.50
Net Ordinary Income	
Other Income/Expense	
Other Income	
1090 · Cash Drawer	
4210 · Earned Interest	
4999 · Transfer from Other Funds	
Total Other Income	
Other Expense	
6999 · Transfer to Other Funds	
Total Other Expense	
Net Other Income	
Net Income	

CITY OF BLUE RIDGE
Ordinance # 2021-0907-002

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BLUE RIDGE, TEXAS, ADOPTING FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF BLUE RIDGE, TEXAS, AND PROVIDING FOR THE REVENUES AND EXPENDITURES FOR THE TAX YEAR 2021 (FISCAL YEAR BEGINNING ON OCTOBER 1, 2021 TO AND INCLUDING SEPTEMBER 30, 2022); APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSES; REPEALING CONFLICTING ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Blue Ridge finds the tax for the tax year 2021 hereinafter levied for the current expenses and general improvements of the City and its property must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the City Council further finds the taxes for the tax year 2021 hereinafter levied, therefore, are necessary to pay interest and to provide a revenues and expenditures for tax year 2021; and

WHEREAS, the City Council has approved by a separate Ordinance the budget for the tax year 2021; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been completed in due and correct time.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BLUE RIDGE, TEXAS AS FOLLOWS:

SECTION 1. LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF BLUE RIDGE, TEXAS, FOR THE TAX YEAR 2021.

There is hereby levied and ordered to be asses and collected for the use and support of the municipal government of the City of Blue Ridge, Texas, and there shall be provided an interest and sinking fund for the tax year 2021, same being from October 1, 2021 to and including September 30, 2022, and for each tax year thereafter until otherwise provided, upon all taxable property including real, personal and mixed situated within the corporate limits of the City of Blue Ridge, Texas and not exempt by the Constitution of the State and valid state laws, a tax of **\$0.525146** on each one hundred dollars (\$100) assessed value of said property, said tax being so levied and apportioned to the specific purposes herein set forth as follows:

(A) For the current expenditures of the City of Blue Ridge, Texas, and for the general government, use and support of the City and its property, there is hereby levied and ordered to be assessed and collected for the tax year 2021 on all property situated within the limits of the City, and not exempt from taxation by valid laws, an ad valorem tax at the rate of **\$0.431081** on each one hundred dollars (\$100) assessed value of all taxable property within the City.

(B) For the purpose of creating an interest and sinking fund to pay the interest and principal of all outstanding debt obligations of the City, not otherwise provided for, a tax rate of **\$0.094065** on each one hundred dollars (\$100) of assessed value of all taxable property within the City.

THE AVERAGE TAXABLE VALUE OF A RESIDENCE HOMESTEAD IN THE CITY OF BLUE RIDGE THIS YEAR IS **\$145,329**, WITH THE GOVERNING BODY ADOPTING THE EFFECTIVE TAX RATE FOR THIS YEAR OF **\$0.525146** PER \$100 OF TAXABLE VALUE, THE AMOUNT OF TAXES IMPOSED THIS YEAR ON THE AVERAGE HOME WOULD BE **\$763.19**.

SECTION II. LATE PAYMENT

(A) PENALTY AND INTEREST. That the ad valorem taxes levied shall become due on October 1, 2021 and may be paid up to and including the following January 31, 2022 without penalty, but if not so paid, such taxes shall become delinquent on the following day, February 1, 2022, and the penalty and interest designated herein shall be collected for each month or portion of the month that the delinquent taxes remain unpaid.

MONTH	PENALTY	INTEREST RATE
February 1	6%	1%
March 1	7%	2%
April 1	8%	3%
May 1	9%	4%
June 1	10%	5%
July 1	12%	6%
August 1	12%	7%

The rate of interest to be collected on delinquent taxes shall be 1% per month for each month they remain unpaid. On August 1, 2022, the total penalty incurred on delinquent taxes shall be 12% without regard to the number of months the tax is delinquent. Accrual of interest at 1% per month for each month taxes remain unpaid shall continue until said taxes are paid.

(B) ADOPTION BY REFERENCE. The general laws of Texas, and particularly all the provisions of Article 7336, and of Title 122 of the Revised Civil Statutes of Texas, and all amendments thereto, relating to the date of delinquent taxes, insofar as such provisions may be applicable in connection with the collection of all taxes assessed and levied by the City of Blue Ridge, Texas, are hereby referred to and adopted.

SECTION III. ADDITIONAL PENALTY FOR COLLECTION COSTS.

Pursuant to Section 33.07 of the Texas Tax Code, taxes that remain delinquent incur an additional penalty to defray costs of collection in the amount of fifteen percent (15%) of the amount of taxes, penalty and interest due.

SECTION IV. ESTABLISHING LIEN AGAINST THE PROPERTY.

The taxes herein levied shall be a first and prior lien against the property upon which they are assessed and the said first lien shall be superior and prior to all other liens, charges and encumbrances, and this lien shall attach to personal property to the same extent and priorities as to real estate. The liens provided herein attached as of January 1, 2021.

SECTION V. REPEALER CLAUSE.

Any and all ordinances, resolutions, rules, regulations, policies, or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of the conflict herewith.

SECTION VI. SEVERABILITY CLAUSE.

Should any section, subsection, sentence, provision, clause or phrase be held to be invalid for any reason, such holding shall not render invalid any other section, subsection, sentence, provision, clause or phrase of this Ordinance and same are deemed severable for this purpose.

SECTION VII. EFFECTIVE DATE.

This Ordinance shall be in effect from and after its final adoption. Any and all ordinances in conflict herewith are hereby repealed to the extent of the conflict.

DULY PASSED AND APPROVED by the City Council of the City of Blue Ridge, Texas, this the 7th day of September, 2021.

APPROVED:

Rhonda Williams, Mayor

ATTEST:

Edie Sims, City Secretary

CITY OF BLUE RIDGE
Ordinance # 2021-0907-003

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BLUE RIDGE, TEXAS, ADOPTING THE FISCAL YEAR 2021-2022 TAX APPRAISAL ROLL FOR THE CITY OF BLUE RIDGE, TEXAS.

WHEREAS, in accordance with Section 26.09 of the Texas Tax Code it is necessary that the Fiscal Year 2021 Appraisal Roll which constitutes the Fiscal Year 2021-2022 Tax Roll for the City of Blue Ridge is adopted by the City Council.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BLUE RIDGE, TEXAS AS FOLLOWS:

The City Council of the City of Blue Ridge, Collin County, Texas, hereby accepts and approves the Fiscal Year 2021 Appraisal Roll as submitted by the Collin County Tax Assessor Collector which constitutes the Fiscal Year 2021-2022 Tax Roll for the City of Blue Ridge, Texas.

DULY PASSED AND APPROVED by the City Council of the City of Blue Ridge, Texas, this the 7th day of September, 2021.

APPROVED:

Rhonda Williams, Mayor

ATTEST:

Edie Sims, City Secretary

ORDINANCE NO. 2021-0907-004

BLUE RIDGE SUBDIVISION ORDINANCE

AN ORDINANCE PRESCRIBING RULES AND REGULATIONS GOVERNING PLATS, PLANS, AND SUBDIVISIONS OF LAND WITHIN THE CORPORATE LIMITS AND EXTRATERRITORIAL JURISDICTION OF BLUE RIDGE, TEXAS; CONTAINING CERTAIN DEFINITIONS; PROVIDING FOR APPROVAL OF PRELIMINARY PLATS AND FINAL PLATS PRESCRIBING REGULATIONS FOR STREETS, SIDEWALKS, ALLEYS, SANITARY SEWER FACILITIES, AND COMMUNITY FACILITIES; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A PENALTY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR INJUNCTIVE RELIEF; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Blue Ridge, Texas is a General Law Municipality located in Collin County, Texas and operating pursuant to the enabling legislation set forth in the Local Government Code; and

WHEREAS, under the provisions of the Constitution and Statutes of the State of Texas including particularly Chapter 212 of the Local Government Code, a general law municipality is authorized to adopt rules governing plats and subdivisions of land within the municipality's jurisdiction to promote the health, safety, morals, or general welfare of the municipality and the safe, orderly, and healthful development of the municipality; and

WHEREAS, the City of Blue Ridge expects to have development occurring within the City and its Extraterritorial Jurisdiction; and

WHEREAS, the Council of the City of Blue Ridge desires to ensure the highest possible quality and character of development within its jurisdiction in order to maximize the quality of life for present and future citizens of the City; and

WHEREAS, in order to achieve this goal, the City desires to adopt a comprehensive series of regulations designed to ensure the efficient and orderly review of subdivision development proposals; and

WHEREAS, the City further desires to set forth design and construction standards for new development to ensure that subdivisions developed and created on or after the effective date of this ordinance provide a quality environment for their residents, possess adequate public utility and street infrastructure, and do not become an unreasonable charge upon the municipal budget due to excessive maintenance or repair costs.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BLUE RIDGE, TEXAS:

1. That the Subdivision Rules and Regulations dated September 7, 2021 are adopted and established as the Subdivision Rules and Regulations for the City of Blue Ridge and its Extraterritorial Jurisdiction.
2. The City Secretary is ordered to publish notice of the adoption of this ordinance in the official newspaper of the City as required by law.

PASSED, APPROVED AND ADOPTED THIS THE 7th day of September, 2021.

Attest:

City Secretary
City of Blue Ridge, Texas

Mayor
City of Blue Ridge, Texas

MEMORANDUM



DATE: August 17, 2021
TO: TML Health Benefits Pool Members – Region 13
FROM: Leah Simon, Board Secretary and General Counsel
RE: Official Ballots for 2021 Board of Trustee Election

Enclosed is your ballot for the 2021 Board of Trustees election for the position for your region for the term of office beginning on October 1, 2021 through September 30, 2024.

All qualified persons' names appear on the ballot. Write-in candidates otherwise duly qualified are eligible for election. Qualified individuals must either be an employee or elected official of an incorporated city within the state of Texas, which is a Member of the Pool at the time of their election. A qualified municipal "employee" must: 1) hold a position of Department Head or higher; 2) work at least 20 hours per week for an incorporated city; 3) be paid by the incorporated city with incorporated city funds; and 4) be hired and fired only by another incorporated city official or by the incorporated city's governing body.

Please see that approval of the ballot is placed on the agenda for consideration at the next meeting of your governing body. Ballots must:

- ☐ **certify** that the vote was taken at an official meeting of the governing body;
- ☐ be received no later than 5:00 p.m. (CST) on September 27, 2021 at TML Health Benefits Pool, 1821 Rutherford Lane, Suite 300, Austin, Texas 78754; and
- ☐ as an option, be submitted to the Board Secretary by mail, by facsimile (512) 719-8349 or electronically to BoardSecretary@tmlhb.org prior to the deadline.

Votes will be counted pursuant to the Trust Agreement which provides that "if more than two (2) candidates are running, the person receiving the largest number of votes shall be elected." TML Health Trustees may not serve as both a voting member of TML Health's Board and as a voting member of the Texas Municipal League or the TML Intergovernmental Risk Pool Board of Trustees.

If you have any questions, please contact me at (512) 719-8349.

Attachments

Follow us:
@TMLHealth



1821 Rutherford Lane, Suite 300
Austin, Texas 78754-5151
(512) 719-6500 • (800) 282-5385

For more information, visit us at
tmlhealthbenefits.org

TML Health Benefits Pool Official Ballot



Board of Trustees – TML Region 13

Term of Office

October 1, 2021 – September 30, 2024

Please vote for one candidate.

☐

Joni Clarke, City Manager, City of Lucas

In October 2019, I was provided with an opportunity to fill an unexpired term as Trustee for Region 13. It has been an interesting two years with many strategic initiatives coming to fruition including awarding Navitus as TML Health's Pharmacy Benefit Manager and the implementation of a partnership with Businessolver to create a user-friendly benefits enrollment system. TML Health also selected BlueCross BlueShield of Texas as its Third-Party Administrator to provide quality healthcare products and excellent customer service. However, we have also experienced the challenges associated with the management of the pandemic with the Pool providing a \$14 million draw down in equity to cover COVID-19 costs without raising rates. The Pool is providing \$4 million in renewal credit for this year. It is a privilege to serve as a Trustee and as a member of the Finance Committee, and with the strong financial condition of the Pool, it places the Pool in a position to offer stable rates while providing quality healthcare products. My tenure as a public servant includes in excess of 20 years of service to several Texas municipalities in a variety of leadership roles. I am an ICMA Credentialed Manager, a Certified Public Manager and hold a BBA degree from Western Michigan University. I would appreciate the opportunity to continue my service to Region 13.

☐

Write-In Name of Otherwise Duly Qualified Elected/Appointed Official

Important Notes for Submitting Your Ballot:

- ✓ *Because of recent delays in USPS deliver, please consider using the electronic form version emailed to your Benefits Coordinator to ensure on-time delivery.*
- ✓ *Remember that the date of the governing body's meeting authorizing the ballot cannot occur prior to the date your ballot was issued to your entity. For example, ballots emailed/mailed on August 17, 2021, and meeting date must be after August 17, 2021.*
- ✓ *Ballots must be received by 5:00 pm on September 27, 2021, and may be submitted by mail, by facsimile or electronically to:*

BoardSecretary@tmlhb.org

Facsimile (512) 719-8349

Leah Simon, Board Secretary

TML Health Benefits Pool

1821 Rutherford Lane, Suite 300,

Austin, Texas 78754

Signature

Title

Entity

TML Health Benefits Pool Official Ballot



Board of Trustees – TML Region 13

Term of Office

October 1, 2021 – September 30, 2024

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BoardSecretary@tmlhb.org

Facsimile (512) 719-8349

Leah Simon, Board Secretary

TML Health Benefits Pool

1821 Rutherford Lane, Suite 300,

Austin, Texas 78754

Signature

Title

Entity

From: TML Health Benefits Pool <boardsecretary@tmlhb.org>
Sent: Tuesday, August 17, 2021 8:23 PM
To: Edie Sims
Subject: 2021 Board of Trustees Election - Official Ballot

MEMORANDUM



DATE: August 17, 2021
TO: TML Health Benefits Pool Employer Members for Region 13
FROM: Leah Simon, TML Health Board Secretary and General Counsel
RE: Official Ballots for 2021 Board of Trustee Election

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If you have any questions, please contact me at (512) 719-8349.

Attachments

Region 13 Official Ballot

Download to print a copy or complete/sign the electronic ballot here.

Download Now

TML Health Benefits Pool | 1821 Rutherford Lane, Suite 300, Austin, TX 78754

[Unsubscribe esims@blueridgcity.com](mailto:esims@blueridgcity.com)

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Sent by boardsecretary@tmlhb.org