

CITY OF HILSHIRE VILLAGE
8301 WESTVIEW
HOUSTON, TEXAS 77055

WEDNESDAY, AUGUST 5, 2020
BUDGET WORKSHOP AND SPECIAL
COUNCIL MEETING 4:00 P.M.

Workshop and Special Meeting on Wednesday August 5, 2020 @ 4:00 PM **TAB**

*Susan
Blevins*

The City Council of the City of Hilshire Village, Texas will hold a ~~Public Hearing and Regular City Council Meeting on Tuesday, July 21, 2020~~, at the City Hall located at 8301 Westview, Houston, Texas 77055, beginning at ~~6:30~~ p.m. **THERE WILL BE NO PUBLIC ACCESS TO THE CITY HALL FOR THE MEETING.** In order to advance the public health goal of limiting face-to-face meetings (also called “social distancing”) and to slow the spread of the Coronavirus (COVID-19), the City Council will conduct the meeting by telephonic conference in accordance with the order of the Office of the Governor issued on March 16, 2020. Any person may participate and address the City Council by either:

Join the meeting on Zoom: You will be able to join the meeting by clicking on or entering the following link and entering the Meeting ID and password below:

<https://zoom.us/j/93020605778?pwd=aTlWC8xdUp2RTlaT3E4OUhQY3o0QT09>

Meeting ID: 930 2060 5778

Passcode: 382283

Or

You are also able to join the meeting telephonically by dialing any of the following number and entering the meeting ID and password:

One tap mobile

+13462487799, US (Houston)

Meeting ID: 930 2060 5778

Password: 382283

This written notice, the meeting agenda, and the agenda packet, are posted online at

<http://www.hilshirevillagetexas.com>

The public will be permitted to offer public comments telephonically as provided by the agenda and as permitted by the presiding officer during the meeting. IF YOU WOULD LIKE TO SEND YOUR COMMENTS PRIOR TO THE MEETING PLEASE SEND TO susan.blevins@hilshirevillagetexas.com

A recording of the telephonic meeting will be made, and will be available to the public in accordance with the Open Meetings Act upon written request. The matters to be discussed and acted on at the meeting are shown on the agenda below:

If you need extra instructions for the use of Zoom please call prior to one (1) hour before meeting

CITY OF HILSHIRE VILLAGE
8301 WESTVIEW
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WEDNESDAY, AUGUST 5, 2020
BUDGET WORKSHOP AND SPECIAL
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TAB

BUDGET WORKSHOP AND SPECIAL COUNCIL MEETING

1. CALL TO ORDER SPECIAL COUNCIL MEETING

1.1 Roll Call

2 DISCUSSION AND POSSIBLE ACTION:

2.1 Discussion and possible action to pursue Texas General Land Office (GLO) Community Development Block Grant Mitigation (CDBG-MIT) funds, including procurement process for Grant Administration and Engineering Services. (City Engineer Him)..... 1

2.2 Discussion of FYE 2021 Budget..... 2

2.3 Discussion and possible approval of the City of Hilshire Village Resolution Number 2020-206 approving the Proposed 2020 Tax Rate and authorizing the City Administrator/City Secretary as the designated employee of the City to make the calculations required by Section 26.04 of the Tax Code, and will provide information to other governmental entities regarding the adoption of the City's 2020 tax rate and to publish the required information (City Administrator Blevins and Mayor Herron). 3

3 ANNOUNCEMENTS:

4 ADJOURNMENT:

NOTE: Agenda items may not necessarily be considered in the order that they appear. With regard to any item, Council may take various actions, including but not limited to rescheduling an item in its entirety or for particular action at a future date or time.

NOTE: IN THE EVENT A QUORUM OF THE CITY COUNCIL IS NOT PRESENT, THE REPORTING MEMBERS WHO ARE PRESENT WILL MEET AS A SUB-COMMITTEE, FOR DISCUSSION PURPOSE ONLY, REGARDING THE ABOVE AGENDA ITEM(S).

City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above as authorized by Texas Government Code, Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), 551.087 (Economic Development), and 551.086 (Certain Public Power Utilities: Competitive Matters). Following the executive session, if any, City Council may act in open session on any item discussed in the executive session.

I, Susan Blevins, do hereby certify that the above Notice of Meeting and Agenda for the City Council of the City of Hilshire Village was posted in a place convenient and readily accessible July 31, 2020 at 12:00 p.m.

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretative service must be made 48 hours prior to this meeting. Please contact the City Hall at 713-973-1779 or FAX -713-973-7793 for further information.

From: Him, Efrain <Efrain.Him@hdrinc.com>

Susan,

As previously discussed, and presented in last Council Meeting, attached is a summary of the Texas GLO CDBG-MIT funding opportunity currently available for the State of Texas, and most importantly to the Cities/Municipalities/Special Districts within Harris County.

The main highlights of this new CDBG-MIT Program are as follow:

1. The State of Texas was awarded \$4,297,198,000 in Community Development Block Grant – Mitigation (CDBG-MIT) funding; this funding will be administered by the Texas General Land Office (GLO). This funding must be used to build and implement structural and non-structural projects, programs, and partnerships throughout Texas that have the objective of reducing risks and impacts from natural hazards.
2. The GLO submitted the required Action Plan to the US Department of Housing and Urban Development (HUD) in early 2020. This plan includes a mitigation needs assessment (statewide), and described the GLO's plan for how the almost \$4.3 billion in CDBG-MIT funding will be spent in Texas. HUD approved the GLO's plan on March 31, 2020.
3. Because the funding is through HUD's CDBG program, at least 50% (\$2.15 billion) of the funds must be used for activities that benefit low-to-moderate (LMI) persons, and all funds must be used to meet an urgent, unmet mitigation need. All programs have an LMI priority, which the GLO will calculate at the program level, rather than at the individual project level.
4. As you may recall, in the past Cities like Hilshire Village that did not meet the LMI requirement had to join in and apply for this type of grants through Harris County as a group to meet this requirement. That is no longer the case, so the City can apply directly for it as long as the overall program meets this LMI requirement. Even though this is not an individual requirement, the downside is that during the application review and evaluation, 20 possible points are assigned for entities meeting the LMI requirement, and the applicants will either get all the points or no points at all.
5. The GLO has established three (3) programs:
 - a. 2015 Flood State Mitigation Competition (\$46,096,950)
 - b. 2016 Flood State Mitigation Competition (\$147,680,760)
 - c. Hurricane Harvey State Mitigation Competition (\$2,144,776,720)
6. The GLO does not stipulate how long after application submission they anticipate making awards. However, they do provide the anticipated length of each program, which may provide some indication of their intended timeline:
 - a. 2015 Flood Program: Program expires four years and thirty days after HUD-approval of the Action Plan. Effectively, this means the program expires on or about May 01, 2024.
 - b. 2016 Flood Program: Program expires four years and thirty days after HUD-approval of the Action Plan. Effectively, this means the program expires on or about May 01, 2024.

- c. Hurricane Harvey Program: Program expires ten years and thirty days after HUD-approval of the Action Plan. Effectively, this means the program expires on or about May 01, 2030.
- 7. In other words, Projects funded under either the 2015 or 2016 Competition must be completed in less than four years. Projects funded under the Harvey Competition must be completed in less than ten years. For all competitions, projects must be between \$3 million and \$10 million. Partnered projects with greater regional impacts are encouraged by the GLO.
- 8. Harris County and all entities within it (except the City of Houston, which is not eligible to seek funding under the 2015 Flood Competition) are eligible to apply for funding from any of these three (3) competitive programs. Each entity may submit two project applications (three for Hurricane Harvey), and each application may describe a single project. No project may be submitted to more than one competition. Entities may partner with other entities to develop and submit project applications, so long as one entity serves as the sub-recipient.
- 9. Eligible projects include: flooding control, drainage improvements, infrastructure improvements, and natural or green infrastructure.
- 10. Projects do not have a non-federal cost share requirement. CDBG-MIT funding is provided without a required cost share for non-covered projects (i.e., projects less than \$100 million). However, additional scoring points are awarded (5 possible points) for projects that have at least 1% of funding from a non-federal source.
- 11. Projects less than \$50M are not required to demonstrate cost-effectiveness (i.e. Benefit Cost Analysis – BCA).
- 12. Project applications must demonstrate that the project addresses current and future risks as identified in the Action Plan, will yield a community development benefit, and will result in a measurable and verifiable reduction in the risk of loss of life and property. Projects must have an operations and maintenance plan, must meet all applicable codes and standards, and must meet grant management and public involvement standards propagated by GLO and/or HUD, including adherence to David-Bacon.
- 13. The application requirements for cost and engineering documentation are similar to those of FEMA's HMGP program.
- 14. All federal procurement and environmental and historic preservation compliance requirements apply. Additionally, there are several additional requirements, including a grant management plan and a public involvement plan.
- 15. The deadline for applications is October 20, 2020, but applications have to be ready at least a month before (i.e. September 20, 2020) for Public Hearing.
- 16. The City will be required to formally issue Request for Qualifications (RFQs) to procure the Grant Administrator (GA) and Engineering Services. Once the City has reviewed all submittals and formally selected the GA and Engineer (HDR), then we could work on the official application(s) and submittal(s). See information at the end of this e-mail for RFQ templates.

17. Again, these are all competitive programs so there are no guarantees that the City will be selected.

I think this could be a good opportunity for the City to get Federal funding for the following two (2) projects but we can discuss others if requested by City Council:

1. Drainage, Paving and Utility Improvements for all remaining subdivisions along the perimeter of the City (i.e. Wirt Road and West View Drive) that have concrete pavement.
2. Erosion Control Measurements for Ravines/Gullies throughout the City.

As noted before, if the City decides to apply for grant funding, the first step in making an application to GLO will be the procurement of an Grant Administrator and Engineer (HDR) to assist with the development and implementation of the projects. Templates, guidance and some very handy checklists for the issuance of RFPs and RFQs can be found on the Association of Rural Communities in Texas (ARCIT) website:

<https://arcit.org/grants/>

Simply click on the "Texas General Land Office (GLO) CDBG-MIT Infrastructure Program" dropdown for the Administration RFP information and the "Texas General Land Office (GLO) CDBG-MIT Request for Qualifications (RFQ) Guidance" dropdown for the engineering RFQ information.

Please be sure to keep copies of advertisements and emails (be sure to turn on read receipts!) distributing the RFP/RFQ to potential vendors, the local small business development center (SBDC), and women's business council for your files.

For budgeting purposes, please plan on allocating at least \$25,000 for the application process to be prepared by the Grant Administrator and assisted by the Engineer (HDR). The cost associated with the grant application is not reimbursable through this program and it must be paid by the City.

Finally, please include the information in this e-mail and attachment in the Council Member packages so they can review prior to the August 5th, 2020 Special Council Meeting

Let me know if you have any questions.

Regards,

Efrain A. Him, P.E.
Project Manager

HDR
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Houston, TX 77081
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TEXAS GENERAL LAND OFFICE

State of Texas CDBG Mitigation Action Plan: Building Stronger for a Resilient Future

This summary published on April 1, 2020 (Action Plan Approved by HUD: March 31, 2020)



► OVERVIEW

- The Texas General Land Office (GLO) is administering \$4,297,189,000 in U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant Mitigation (CDBG-MIT) funds.
- These CDBG-MIT funds will be used to build and implement structural and non-structural projects, programs, and partnerships throughout the state of Texas that reduce the risks and impacts of future natural disasters.
- *The State of Texas CDBG Mitigation Action Plan: Building Stronger for a Resilient Future* outlines the use of funds, programs, eligible applicants, and eligibility criteria.



► PROGRAM BUDGET

- The GLO developed a mitigation needs assessment to determine programs.
- The GLO will administer state programs focused on infrastructure, housing, and planning.
- HUD requires that at least 50% of total funds must be used for activities benefiting low- to moderate-income (LMI) persons. All programs will have an LMI priority.

Programs	HUD Most Impacted and Distressed	State Most Impacted and Distressed	Total Allocation
2015 Floods State Mitigation Competition	\$23,048,475	\$23,048,475	\$46,096,950
2016 Floods State Mitigation Competition	\$73,840,380	\$73,840,380	\$147,680,760
Hurricane Harvey State Mitigation Competition	\$1,072,388,360	\$1,072,388,360	\$2,144,776,720
Regional Mitigation Program	\$400,000,000	\$100,000,000	\$500,000,000
HMGP: Supplemental	\$85,000,000	\$85,000,000	\$170,000,000
Coastal Resiliency Program	\$100,000,000	-	\$100,000,000
Housing Oversubscription Supplemental	\$320,000,000	\$80,000,000	\$400,000,000
Resilient Home Program	\$80,000,000	\$20,000,000	\$100,000,000
State Project Delivery	\$64,457,835	\$64,457,835	\$128,915,670
Hazard Mitigation Plans	\$15,000,000	\$15,000,000	\$30,000,000
Resilient Communities Program	\$50,000,000	\$50,000,000	\$100,000,000
Regional and State Planning	\$107,429,725	\$107,429,725	\$214,859,450
State Administration	\$107,429,725	\$107,429,725	\$214,859,450
Total	\$ 2,498,594,500	\$ 1,798,594,500	\$ 4,297,189,000

► ELIGIBLE AREAS

- HUD has identified Aransas, Brazoria, Chambers, Fayette, Fort Bend, Galveston, Hardin, Harris, Hays, Hidalgo, Jasper, Jefferson, Liberty, Montgomery, Newton, Nueces, Orange, Refugio, San Jacinto, San Patricio, Travis, Victoria, and Wharton Counties; 75979, 77320, 77335, 77351, 77414, 77423, 77482, 77493, 77979, and 78934 ZIP codes as the Most Impacted and Distressed (HUD MID).
- HUD requires that at least 50% of the total allocation must address identified risks in HUD MID areas.
- Up to 50% of the total allocation may address identified risks in State MID areas.
- A project may be located outside of HUD MID and State MID areas if the project demonstrates how it would reduce identified risks in the HUD or State MID areas.

TEXAS GENERAL LAND OFFICE

State of Texas CDBG Mitigation Action Plan: Building Stronger for a Resilient Future



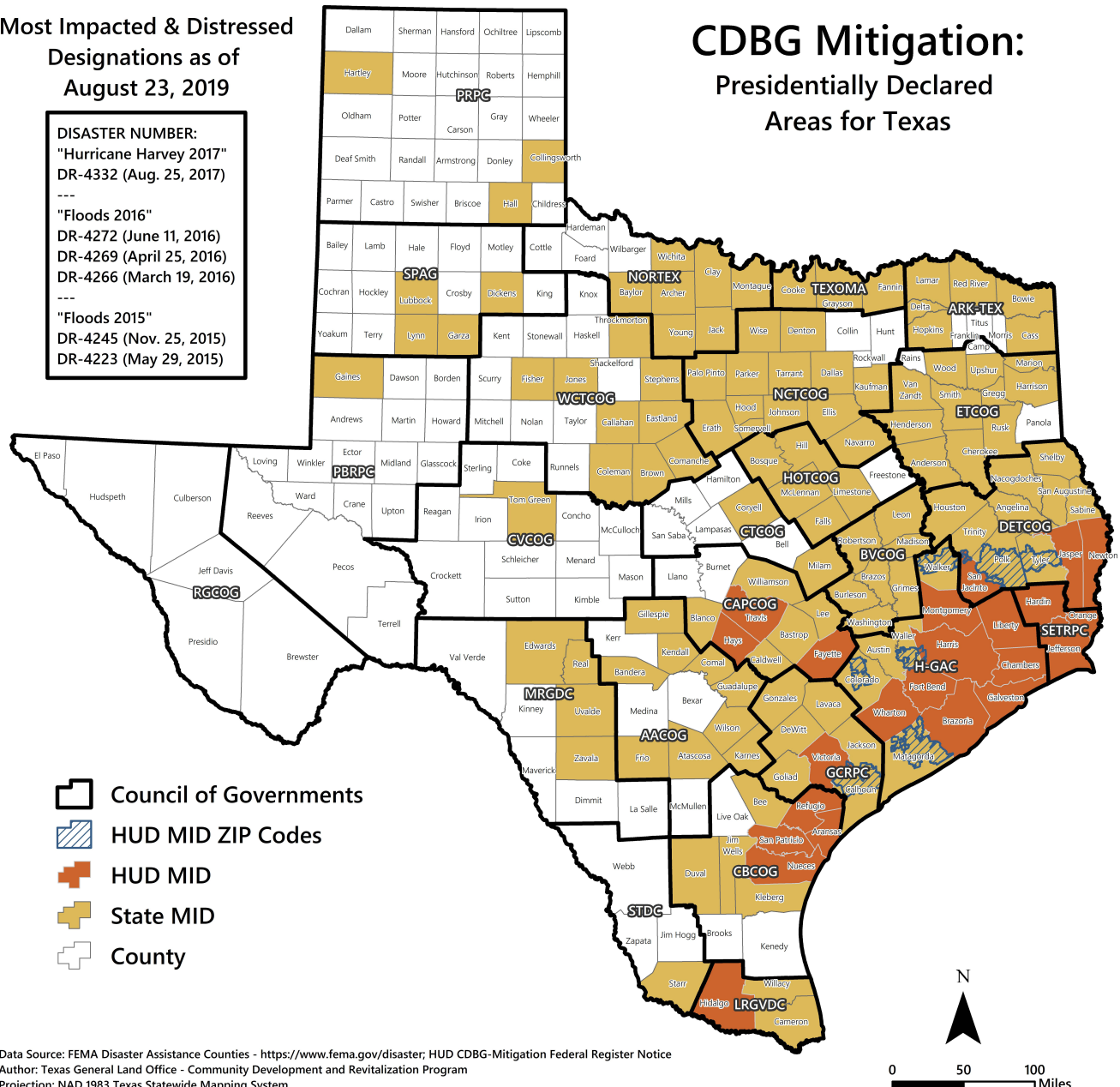
Most Impacted & Distressed Designations as of August 23, 2019

DISASTER NUMBER:
"Hurricane Harvey 2017"
DR-4332 (Aug. 25, 2017)

"Floods 2016"
DR-4272 (June 11, 2016)
DR-4269 (April 25, 2016)
DR-4266 (March 19, 2016)

"Floods 2015"
DR-4245 (Nov. 25, 2015)
DR-4223 (May 29, 2015)

CDBG Mitigation: Presidentially Declared Areas for Texas



► HUD'S MITIGATION DEFINITION

"Activities that increase resilience to disasters and reduce or eliminate the long-term risk of loss of life, injury, damage to and loss of property, and suffering and hardship, by lessening the impact of future disasters." - CDBG-MIT Federal Register Notice

TEXAS GENERAL LAND OFFICE

State of Texas CDBG Mitigation Action Plan: Building Stronger for a Resilient Future

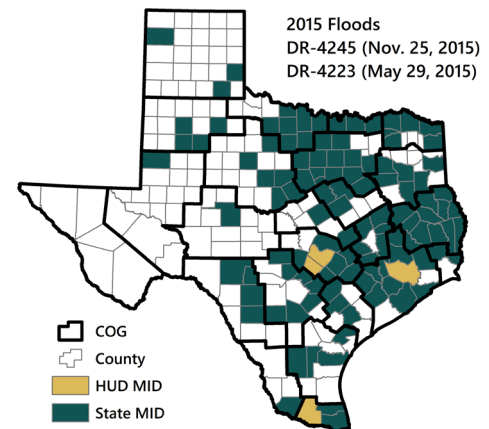


► CDBG-MIT PROGRAMS

INFRASTRUCTURE PROGRAMS: \$3.1 BILLION

► 2015 and 2016 Floods State Mitigation Competitions:

Two separate competitions will provide funds to cities, counties, Indian Tribes, and councils of governments (COG) to address risks in the 2015 and 2016 Floods HUD MID and State MID areas. Examples of projects include flood control and drainage improvements, infrastructure improvements, green infrastructure, public facilities, and buyouts. Each proposed project must have a total proposed cost between \$3 million to \$10 million.

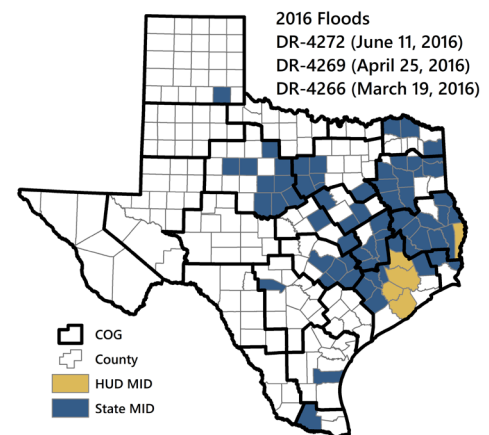


► Hurricane Harvey State Mitigation Competition:

This competition will fund mitigation projects for Hurricane Harvey HUD MID and State MID areas. The competition is open to cities, counties, COGs, state agencies, Indian Tribes, Port Authorities, River Authorities, and special purpose districts. Examples of projects include flood control and drainage improvements, infrastructure improvements, green infrastructure, public facilities, and buyouts. Each proposed project must have a total proposed cost between \$3 million to \$100 million.

► Hazard Mitigation Grant Program: Supplemental:

The Texas Division of Emergency Management (TDEM) has called for, selected, and prioritized a variety of local mitigation projects through FEMA's Hazard Mitigation Grant Program (HMGP). This supplemental helps fund HMGP CDBG-MIT eligible projects that were selected but unable to receive funding in Hurricane Harvey impacted areas.

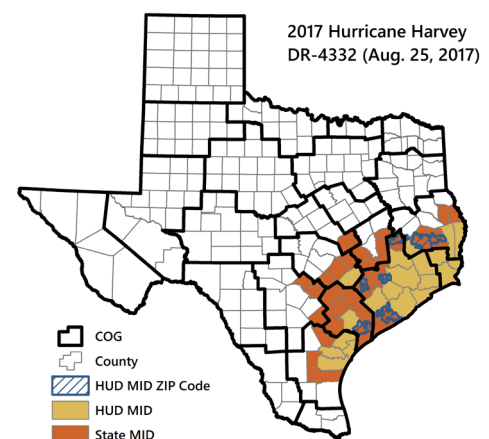


► Regional Mitigation Program:

Each council of governments (COG) impacted by Hurricane Harvey will be allocated funds. Each COG will develop a method of distribution (MOD) to allocate funds to local units of governments and Indian Tribes. The GLO encourages the prioritization of regional investments with regional impacts in risk reduction to develop disaster-resistant infrastructure including upgrading of water, sewer, solid waste, communications, energy, transportation, health and medical infrastructure, and natural mitigation infrastructure.

► Coastal Resiliency Program:

Provides funds for a combination of green/grey infrastructure, or non-structural CDBG-MIT eligible projects identified in the Texas Coastal Master Plan in Hurricane Harvey HUD MID and State MID areas that increase long-term coastal resiliency. Counties, cities, navigation districts, port authorities, non-governmental organizations and state agencies are eligible. Examples of projects include wetland protection, beach nourishment and dune restoration, regional infrastructure improvements, and oyster reef enhancements.



TEXAS GENERAL LAND OFFICE

State of Texas CDBG Mitigation Action Plan:
Building Stronger for a Resilient Future



HOUSING PROGRAMS: \$500 MILLION

▶ **Housing Oversubscription Supplemental:**

Provides funds to reconstruct owner-occupied single family homes damaged by Hurricane Harvey with elevation or storm hardening. Eligible participants will be drawn from the GLO's existing waitlisted eligible Homeowner Assistance Program (HAP) applicants.

▶ **Resilient Home Program:**

Provides funds to reconstruct owner-occupied single-family homes damaged by Hurricane Harvey with additional resiliency standards. Eligible participants will be drawn from the GLO's existing waitlisted eligible Homeowner Assistance Program (HAP) applicants. This program will serve as a showcase for more resilient residential construction.

PLANNING PROGRAMS: \$344 MILLION

▶ **Hazard Mitigation Plans:**

Provides funds for the development of FEMA-approved Local Hazard Mitigation Action Plans (LHMAP) and an enhanced State Hazard Mitigation Plan. Development or update of an LHMAP may include studies to enhance a community's understanding of risk including dam inundation studies, flood studies, and wildfire studies. TDEM and FEMA HMGP eligible entities located within any CDBG-MIT county are eligible.

▶ **Resilient Communities Program:**

Provides funds for the development, adoption, and implementation of modern and resilient building codes, flood damage prevention ordinances, and local plans. Cities, counties, COGs, and Indian Tribes located in any CDBG-MIT eligible area are eligible to apply.

▶ **Regional and State Planning:**

Provides funding for regional and statewide planning studies and tools that work to reduce risks and impacts of future disasters. The GLO will oversee these funds in partnership with local, state, and federal entities.

GLO's Community Development and Revitalization Division

In addition to short-term housing in partnership with FEMA, the CDR division of the Texas General Land Office administers both Community Development Block Grant Disaster Recovery (CDBG-DR) and Mitigation (CDBG-MIT) funds on behalf of the state of Texas. More than \$14 billion have been allocated for recovery and mitigation following Hurricanes Rita, Dolly, and Ike, the 2011 wildfires, the 2015 and 2016 Floods, Hurricane Harvey, 2018 South Texas floods and the 2019 disasters. These grants can be used for a wide variety of activities including housing redevelopment, infrastructure repair and long-term planning.

TEXAS GENERAL LAND OFFICE

State of Texas CDBG Mitigation Action Plan:
Building Stronger for a Resilient Future



► CDBG-MIT HUD AND STATE MID AREAS

County	2015	2016	Harvey	County	2015	2016	Harvey
Anderson	-	State MID	-	Duval	State MID	-	-
Angelina	State MID	State MID	-	Eastland	State MID	State MID	-
Aransas	-	-	HUD MID	Edwards	State MID	-	-
Archer	State MID	-	-	Ellis	State MID	-	-
Atascosa	State MID	-	-	Erath	State MID	State MID	-
Austin	State MID	State MID	State MID	Falls	-	State MID	-
Bandera	-	State MID	-	Fannin	State MID	-	-
Bastrop	State MID	State MID	State MID	Fayette	State MID	State MID	HUD MID
Baylor	State MID	-	-	Fisher	-	State MID	-
Bee	-	-	State MID	Fort Bend	State MID	HUD MID	HUD MID
Blanco	State MID	-	-	Frio	State MID	-	-
Bosque	State MID	State MID	-	Gaines	State MID	-	-
Bowie	State MID	-	-	Galveston	State MID	-	HUD MID
Brazoria	State MID	HUD MID	HUD MID	Garza	State MID	-	-
Brazos	-	State MID	-	Gillespie	State MID	-	-
Brown	State MID	State MID	-	Goliad	-	-	State MID
Burleson	State MID	State MID	State MID	Gonzales	State MID	-	State MID
Caldwell	State MID	State MID	State MID	Grayson	State MID	-	-
Calhoun	-	-	State MID	Gregg	-	State MID	-
Callahan	State MID	State MID	-	Grimes	State MID	State MID	State MID
Cameron	State MID	-	-	Guadalupe	State MID	-	State MID
Cass	State MID	State MID	-	Hall	State MID	State MID	-
Chambers	-	-	HUD MID	Hardin	State MID	State MID	HUD MID
Cherokee	State MID	State MID	-	Harris	HUD MID	HUD MID	HUD MID
Clay	State MID	-	-	Harrison	State MID	State MID	-
Coleman	-	State MID	-	Hartley	State MID	-	-
Collingsworth	State MID	-	-	Hays	HUD MID	-	-
Colorado	State MID	State MID	State MID	Henderson	State MID	State MID	-
Comal	State MID	-	State MID	Hidalgo	HUD MID	State MID	-
Comanche	State MID	State MID	-	Hill	State MID	-	-
Cooke	State MID	-	-	Hood	State MID	State MID	-
Coryell	State MID	State MID	-	Hopkins	State MID	-	-
Dallas	State MID	-	-	Houston	State MID	State MID	-
Delta	State MID	-	-	Jack	State MID	-	-
Denton	State MID	-	-	Jackson	-	-	State MID
DeWitt	State MID	-	State MID	Jasper	State MID	State MID	HUD MID
Dickens	State MID	-	-	Jefferson	-	-	HUD MID

TEXAS GENERAL LAND OFFICE

State of Texas CDBG Mitigation Action Plan:
Building Stronger for a Resilient Future



County				County					
2015		2016		Harvey		Harvey			
Jim Wells		State MID		-		State MID			
Robertson		State MID		-		-			
Johnson		State MID		-		-			
Rusk		State MID		-		-			
Jones		State MID		State MID		State MID			
Sabine		State MID		State MID		State MID			
Karnes		-		-		State MID			
San Augustine		State MID		State MID		State MID			
Kaufman		State MID		-		-			
San Patricio		-		-		HUD MID			
Kendall		State MID		-		-			
San Jacinto		State MID		State MID		HUD MID			
Kleberg		-		State MID		State MID			
Shelby		State MID		State MID		-			
Lamar		State MID		State MID		-			
Smith		State MID		State MID		-			
Lavaca		-		-		State MID			
Somervell		State MID		State MID		-			
Lee		State MID		State MID		-			
Starr		State MID		-		-			
Leon		State MID		State MID		-			
Stephens		-		State MID		-			
Liberty		State MID		State MID		-			
Tarrant		State MID		-		-			
Limestone		-		State MID		-			
Throckmorton		State MID		State MID		-			
Lubbock		State MID		-		-			
Tom Green		State MID		-		-			
Lynn		State MID		-		-			
Travis		HUD MID		State MID		-			
Madison		State MID		State MID		-			
Trinity		State MID		State MID		-			
Marion		-		State MID		State MID			
Tyler		State MID		State MID		State MID			
Matagorda		-		-		State MID			
Upshur		-		State MID		-			
McLennan		State MID		-		-			
Uvalde		State MID		-		-			
Milam		State MID		State MID		-			
Van Zandt		State MID		State MID		-			
Montague		State MID		-		-			
Victoria		State MID		-		HUD MID			
Montgomery		State MID		HUD MID		HUD MID			
Walker		State MID		State MID		State MID			
Nacogdoches		State MID		-		-			
Waller		State MID		State MID		State MID			
Navarro		State MID		State MID		-			
Washington		State MID		State MID		State MID			
Newton		State MID		HUD MID		HUD MID			
Wharton		State MID		State MID		HUD MID			
Nueces		State MID		-		-			
Wichita		State MID		-		-			
Orange		State MID		State MID		HUD MID			
Willacy		State MID		-		-			
Palo Pinto		State MID		State MID		-			
Williamson		State MID		-		-			
Parker		State MID		State MID		-			
Wilson		State MID		-		-			
Polk		State MID		State MID		-			
Wise		State MID		-		-			
Real		State MID		-		-			
Wood		-		-		State MID			
Young		State MID		-		-			
Red River		State MID		State MID		-			
Zavala		State MID		-		-			
Refugio		State MID		-		HUD MID			
Harvey HUD Most Impacted and Distressed (MID) ZIP Codes									
75979	77320	77335	77351	77414	78934	77423	77482	77493	77979

Taxing Units Other Than School Districts or Water Districts

2020 Tax Rate Calculation Worksheet

Date: 07/25/2020 05:51 PM

2020 City of Hilshire Village

Taxing Unit Name

Phone (area code and number)

, , TX,

Taxing Unit 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 For 50-859 *Tax Rate Calculation Worksheet for School Districts*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet. All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts.

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.

STEP 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 year.

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 operation taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).	\$253,078,756
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step	\$0
3.	Preliminary 2019 adopted taxable value. Subtract Line 2 from Line 1.	\$253,078,756
4.	2019 total adopted tax rate	\$.559069
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value:	
	A. Original 2019 ARB values:	\$20,128,186
	B. 2019 values resulting from final court decisions:	\$11,263,659
	C. 2019 value loss. Subtract B from A.[3]	\$8,864,527
6.	2019 taxable value subject to appear under Chapter 42, as of July 25.	
	A. 2019 ARB certified value	

Line	No-New-Revenue Rate Activity	Amount/Rate
		0
	B. 2019 disputed value	0
	C. 2019 undisputed value Subtract B from A	0
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	8,864,527
8.	2019 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 7	\$261,943,283
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[4]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$0
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$529,551
	C. Value loss. Add A and B.	\$529,551
11.	2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. Use 2019 market value:	\$0
	B. 2020 productivity or special appraised value:	\$0
	C. Value loss. Subtract B from A.	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$529,551
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$261,413,732
14.	Adjusted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100	\$1,461,483
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. [8]	\$2,463
16.	Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.	\$0
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.	\$1,463,946
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.	
	A. Certified values	\$0
	B. Counties Include railroad rolling stock values certified by the Comptroller's office	\$0
	C. Pollution control and energy storage system exemption Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property	\$0
	D. Tax increment financing Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.	\$0

Line	No-New-Revenue Rate Activity	Amount/Rate
	E. Total 2020 value Add A and B, then subtract C and D	\$0
19.	Total value of properties under protest or not included on certified appraisal role. [13]	
	A. 2020 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	\$52,610,220
	B. 2020 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.	\$203,019,951
	C. Total value under protest or not certified. Add A and B.	\$255,630,171
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.	\$0
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.	\$255,630,171
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.	\$18,167
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.	\$4,005,860
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$4,024,027
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$251,606,144
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.	\$.581840 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate	\$.581840 /\$100

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 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.

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$,419265
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	261,943,283
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	1,098,236
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	0
	B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019	1,790
	C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0	0
	D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	1,790
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	251,606,144
33.	2020 NNR M&O rate (unadjusted) Divide Line 31 by Line 32 and multiply by \$100.	0.437202
34.	Rate adjustment for state criminal justice mandate. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
	A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	0
	B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	0

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
35.	Rate adjustment for indigent health care expenditures Enter the rate calculated in C. If not applicable, enter 0	0.000000
	A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose	0
	B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
36.	Rate adjustment for county indigent defense compensation Enter the lessor of C and D. If not applicable, enter 0	0.000000
	A. 2020 indigent defense compensation expenditures Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose	0
	B. 2019 indigent defense compensation expenditures Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	0.000000
37.	Rate adjustment for county hospital expenditures. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0
	A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020	0
	B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.000000
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34, 35, 36, and 37	0
39.	2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.452504
40.	Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	

Line	Voter Approval Tax Rate Activity	Amount/Rate
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount	359,939
	B. Subtract unencumbered fund amount used to reduce total debt.	0
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	0
	D. Subtract amount paid from other resource	0
	E. Adjusted debt Subtract B, C and D from A	359,939
41.	Certified 2019 excess debt collections Enter the amount certified by the collector.	0
42.	Adjusted 2020 debt Subtract Line 41 from Line 40E	359,939
43.	2020 anticipated collection rate. . 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%	100.00
	A. Enter the 2020 anticipated collection rate certified by the collector	100.00
	B. Enter the 2019 actual collection rate	0.00
	C. Enter the 2018 actual collection rate	0.00
	D. Enter the 2017 actual collection rate	0.00
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43.	359,939
45.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	255,630,171
46.	2020 debt rate Divide Line 44 by Line 45 and multiply by \$100.	0.140805
47.	2020 voter-approval tax rate	0.593309
48.	COUNTIES ONLY	0.593309
STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales tAx to Reduce Property Taxes		

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	0
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95[3] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet.</i>	255,630,171
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	0
53.	2020 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>	\$.581840
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$.581840

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
55.	2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	0.593309
56.	2020 voter-approval tax rate, adjusted for sales tax. Taxing units that adopted the sales tax rate in November 2019 or in May 2020. Subtract Line 53 from Line 54. Skip to Line 56 if you adopted the additional sales tax before November 2019.	0.593309

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

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

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

Line	Activity	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). [6] Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor collector with a copy of the letter.[7]	\$0
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	\$255,630,171
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	0.000000
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.593309

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-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 special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero. Consult with legal counsel to ensure appropriate calculation of the unused increment rate.

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

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. [41]

Line	Activity	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0.000000
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	0.000000

STEP 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. [41]

Line	Activity	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the Voter-Approval Tax Rate Worksheet	0.437202
67.	2020 total taxable value Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet	255,630,171
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	0.195595
69.	2020 debt rate Enter the rate from Line 46 of the Voter- Approval Tax Rate Worksheet	0.140805
70.	De minimis rate Add Lines 66, 68 and 69.	0.773602

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	0.581840
Voter-Approval Tax Rate	0.593309
De minimis rate	0.773602

STEP 8: Taxing Unit Representative Name and Signature

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

Sec. 26.075. PETITION ELECTION TO REDUCE TAX RATE OF TAXING UNIT OTHER THAN SCHOOL DISTRICT. (a) This section applies only to a taxing unit other than:

- (1) a special taxing unit;
 - (2) a school district; or
 - (3) a municipality with a population of 30,000 or more.
- (b) This section applies to a taxing unit only in a tax year in which the taxing unit's:
- (1) de minimis rate exceeds the taxing unit's voter-approval tax rate; and
 - (2) adopted tax rate is:
 - (A) equal to or lower than the taxing unit's de minimis rate; and
 - (B) greater than the greater of the taxing unit's:
 - (i) voter-approval tax rate calculated as if the taxing unit were a special taxing unit; or
 - (ii) voter-approval tax rate.

As you can see above, the only way to trigger a petition for an election is to adopt a rate that is greater than the voter-approval rate calculated as if the taxing unit were a special taxing unit (8%). Adopting a rate equal to that rate would not trigger the election.

I'd caution against referring to the 8 percent rate as the disaster rate, at least in your case. For all cities under 30,000, assuming the de minimis rate exceeds the voter-approval rate, the city should calculate an 8% voter-approval rate to determine if it is subject to a petitioned election. As seen in the statute above, the "voter-approval rate calculated as if the taxing unit were a special taxing unit" is the key threshold for determining if the city is subject to a petition for an election. In this case, it doesn't have anything to do with the disaster.

CITY OF HILSHIRE VILLAGE FYE 2020
PRELIMINARY BUDGET - TAX RATES

FYE 2021 Budget

PRELIMINARY USING ESTIMATED TAX RATES

	TAX YEAR 2018 FYE 2019	TAX YEAR 2019 FYE 2020		TAX YEAR 2020 FYE 2021	FYE 2021 Prop. Tax Revenue	FYE 2021 Other Revenue	FYE 2021 Total Expense	Surplus/ (Deficit)
1								
2	Certified Roll LINE 25	\$ 230,061,038	\$ 246,487,564	\$ 251,606,144				
3	M&O USING NO NEW REVENUE RATE	0.346892	0.399145	0.437202	\$ 1,100,027	\$ 302,384	\$ 1,386,690	\$ 15,721
4	OPTION 3	0.412808						
5	M&O USING VOTER APPROVED RATE	0.473401	0.419265	0.452504	\$ 1,138,528	\$ 302,384	\$ 1,386,690	\$ 54,222

6	Prop Valuation including new personal property LINE 37	\$ 235,723,907		\$ 255,630,171	FYE 2020 Prop. Debt Tax Revenue
7	DEBT TAX LINE 38	0.155599		0.140805	\$ 359,940
	DEBT TAX IF USING NO NEW REVENUE RATE DE minimis rate			0.144638	\$ 369,738
				0.773602	
8	VOTER APPROVAL TAX RATE LINE 39	0.629000	0.559069	0.593309	
9	NO NEW REVENUE RATE LINE 24	0.502491	0.538949	0.581840	
10	ACTUAL ADOPTED TAX RATE	0.568407	0.559069		

Total tax rate consist of Debt Tax plus M & O Tax

CITY OF HILSHIRE VILLAGE
FYE 2020 ADOPTED BUDGET

FYE 2021 (2020 TAX YEAR) PRELIMINARY BUDGET PRESENTED TO COUNCIL ON 08-05-20 USING VOTER APPROVAL RATE						
	ACCT NO.	2020 (YTD "ESTIMATES" (using actuals & estimates)	FYE '20 BUDGET	FYE '21 BUDGET		NOTES
UNRESTRICTED GENERAL FUND						UNRESTRICTED GENERAL FUND
Pass Through Cash Flow						Pass Through Cash Flow
Recycle & Trash Fees	42500	\$ 79,874	\$ 84,444	\$ 84,444		Recycle & Trash Fees 310 users (per ordinance \$45.40 bi mon
Sales Tax Discount Income	47000	\$ 34	\$ 33	\$ 33		Sales Tax Discount (same as last year's budget)
Total General Revenue - Garbage		\$ 79,908	\$ 84,477	\$ 84,477		Total General Revenue - Garbage
General Expense		\$ -				General Expense
Trash Service	52500	\$ 80,784	\$ 84,035	\$ 84,035		\$ SIGNED 3 YEAR CONTRACT EFFECTIVE (\$22.59 Used new contract effective 1-1-2019)
Total General Expense - Garbage		\$ 80,784	\$ 84,035	\$ 84,035		Total General Expense - Garbage
Building Permits/Plan Checks	47100	\$ 80,159	\$ 80,000	\$ 80,000		Building Permits-inspections/Plan Checks
Re-Inspections	47101	\$ 12,590	\$ 4,800	\$ 14,000		Inspection fees
Plan Check for Drainage	47105	\$ 10,100	\$ 14,000	\$ 10,500		Plan Check for Drainage (5houses @1500 and 2 swimming po
Total General Revenue -Permits		\$ 102,849	\$ 98,800	\$ 104,500		Total General Revenue -Permits
Bldg. Permit Administration	55000	\$ 22,305	\$ 35,000	\$ 35,000		Bldg. Permit Administration (2500*12)+extra \$5,000 just in ca
Inspection	55501	\$ 15,105	\$ 11,000	\$ 13,500		Inspections - Includes Arborist, Drainage and building
Engineering - Drainage/Construction	56583	\$ 57,759	\$ 53,000	\$ 56,000		Engineering - Drainage/Construction
Total General Expense - Permits		\$ 95,168	\$ 99,000	\$ 104,500		Total General Expense - Permits
TOTAL UNRESTRICTED GENERAL FUND PASS THROUGH CASH FLOW - NET		\$ 6,805	\$ 242	\$ 442		TOTAL UNRESTRICTED GENERAL FUND PASS THROUGH CASH FLOW - NET

CITY OF HILSHIRE VILLAGE
FYE 2020 ADOPTED BUDGET

FYE 2021 (2020 TAX YEAR) PRELIMINARY BUDGET PRESENTED TO COUNCIL ON 08-05-20 USING VOTER APPROVAL RATE						
	ACCT NO.	2020 (YTD "ESTIMATES" (using actuals & estimates)	FYE '20 BUDGET	FYE '21 BUDGET		NOTES
<u>General Revenue</u>						<u>General Revenue</u>
Property Taxes - Current	42100	\$ 1,048,672	\$ 1,138,528	\$ 1,138,528		Using 2020 Votor Approval Rate
Property Taxes - Delinquent	42200	\$ 3,329	\$ -	\$ -		Property Taxes - Delinquent
Total Property Taxes		\$ 1,052,000	\$ 1,138,528	\$ 1,138,528		Total Property Taxes
Int. Income-Taxes	46700	\$ 4,625	\$ 3,850	\$ 3,850		Int. Income-Taxes
Franchise Tax	43000	\$ 54,638	\$ 55,000	\$ 55,000		Franchise Tax - (same as last year)
City Sales Tax	44000	\$ 64,679	\$ 54,059	\$ 48,749		City Sales Tax (Average of last year's budget and actuals)
Total Other Taxes		\$ 123,943	\$ 112,909	\$ 107,599		Total Other Taxes
Total General Revenue - Taxes		\$ 1,175,943	\$ 1,251,437	\$ 1,246,127		Total General Revenue - Taxes
<u>Other Income</u>						<u>Other Income</u>
Ambulance Income	48300	\$ -	\$ -	\$ -		Ambulance Income (none) (VFD keeps the funds now
Court Fees	48200	\$ 2,383	\$ 7,215	\$ 3,608		Income (Court Fees) (1/2 of last year's budget due to COVID 19)
Int. Income CDARS - General Fund	46000	\$ 8,269	\$ 15,000	\$ -		Int. Income CDARS - General Fund(interest rates are minimal)
Int. Income Gen Funds	46100	\$ 148	\$ 148	\$ -		Int. Income Gen Funds (interest rates or minimal)
Pet Permits	47200	\$ -	\$ -	\$ -		Animal Permits and License (Same as last year's actuals)
Alarm and Pet Permits and Misc. Fees.	47201	\$ 2,136	\$ 1,800	\$ 1,800		Alarm Permits and Misc. Fees. (Same as last year's budget)
Other - Board of Adj, Specific Use Permits, Open Records	48100	\$ 2,670	\$ 400	\$ 400		Other - Board of Adj, Specific Use Permits, Open Records(same as last year's budget)
Total General Revenue - Other Income		\$ 15,606	\$ 24,563	\$ 5,808		Total General Revenue - Other Income
One time revenues(Exxon Grant)		\$ -	\$ 0	\$ 0		one time revenues(Exxon & HVCEFFC)
Total of ALL General Revenue Excluding Pass Through-		\$ 1,191,550	\$ 1,276,000	\$ 1,251,934		Total of ALL General Revenue Excluding Pass Through-

CITY OF HILSHIRE VILLAGE
FYE 2020 ADOPTED BUDGET

FYE 2021 (2020 TAX YEAR) PRELIMINARY BUDGET PRESENTED TO COUNCIL ON 08-05-20 USING VOTER APPROVAL RATE					
	ACCT NO.	2020 (YTD "ESTIMATES" (using actuals & estimates)	FYE '20 BUDGET	FYE '21 BUDGET	NOTES
<u>General Expense</u>					<u>General Expense</u>
<u>City Operations Expense</u>					<u>City Operations Expense</u>
Police Protection/Court	51500	\$ 501,845	\$501,845	\$536,974	Police Protection/Court (estimated 7% increase)
Fire Protection	52000	\$ 193,675	\$ 208,839	\$ 215,490	Fire Protection (per the actual VFD Approved Budget Oct-Nov-Dec 2020 Budget (\$50159.2) & Jan-September 2020
Fire Protection - extra item approved by Council - Prof Serv	52100	\$ 1,500			
Fire Station Capital Improvement	52100	\$ 62,125	\$ 17,125	\$ 10,000	Fire Station Capital Improvement (Estimate of overage)
Increase in Budget for Fire Station Capital Improvement	52100		\$ 45,000	\$ -	requested by the Fire Commissioners
CERT Supplies	52400	\$ 1,000	\$ 1,000	\$ 1,000	CERT Supplies
Mosquito Spraying	53400	\$ 2,999	\$ 3,000	\$ 3,000	Mosquito Spraying (same as last year's budget)
Street Lights	53500	\$ 6,881	\$ 6,887	\$ 6,887	Street Lights (same as last year's budget)
Total General Expense - City Operations Expense		\$ 770,025	\$783,696	\$773,352	Total General Expense - City Operations Expense
<u>PROCEDURAL AND PROFESSIONAL EXPENSES</u>					<u>PROCEDURAL AND PROFESSIONAL EXPENSES</u>
Tax Collection Fees	54000	\$ 13,035	\$ 13,058	\$ 15,000	Tax Collection Fees (SBISD \$ 1,200+ 20% increaseHCAD
Audit Fees	54520	\$ 17,750	\$ 17,550	\$ 17,850	Audit Fees per the contract includes HVCEFFC, HVHEFFC, AND
GASB Audit Reporting	54520	\$ -	\$ 2,500	\$ 2,500	New government requirement separate audit
Legal Fees	54540	\$ 16,118	\$ 17,000	\$ 17,000	Legal Fees (same as last year's budget)
Legal Fees - Zoning	54545	\$ 2,675	\$ 3,000	\$ 3,000	Legal Fees - Zoning (same as last year's budget)
Board of Adjustment	56000	\$ 3,376	\$ 3,500	\$ 3,500	Board of Adjustment (same as last year's actuals)
Insurance	56510	\$ 4,998	\$ 5,000	\$ 5,000	Insurance - (same as last year's budget)
Bank Charges	56525	\$ 2,221	\$ 900	\$ 2,000	Bank Charges high due to COVID and low interest
Police -Council Meeting	51600	\$ -	\$ -	\$ -	Police Protection @ Council Meeting 10 meetings @ \$190.00 a meeting- Not being done
Dues	56526	\$ 2,000	\$ 2,000	\$ 2,000	Dues Both Cassie and Susan Joined GFOAT (Financial Organiz
Public Notices- Newspaper Notices	56530	\$ 4,921	\$ 5,000	\$ 5,000	Public Notices (requirement to publish ordinances in newspa
Lobbyist Expense (or Legislative Consulting & Professional Serv.)		\$ -	\$ -	\$ -	Lobbyist Expense (or Legislative Consulting & Professional Se
MuniCode Ordinance Codification	56560	\$ 3,920	\$ 4,000	\$ 4,000	MuniCode Ordinance Codification (same as last year's actuals
Village Ind. Festival	56580	\$ 2,751	\$ 3,000	\$ 3,000	Village Ind. Festival \$2500 plus \$500 for float (same as last ye
Books for Library	56581	\$ 250	\$ 250	\$ 250	Books for Library (Same as last year's budget)
Miscellaneous	56550	\$ 2,644	\$ 4,000	\$ 4,000	Miscellaneous (same as last year's budget)
Contingency	56570	\$ 4,933	\$ 15,000	\$ 15,000	Contingency (Same as last year's budget))
Hazard Mitigation Projects	56587	\$ 5,000	\$ 5,000	\$ 5,000	Hazard Mitigation Projects (need to plan on doing one or the projects so that FEMA will fund us if necessary)
Engineering for new Grant Money	56582	\$ -	\$ -	\$ -	Engineering for new Grant Money
Engineering Services for Small Projects	56585	\$ 47,358	\$ 30,000	\$ 50,000	Engineering Services Estimated actuals
Total General Expense - Procedural and Professional Expenses		\$ 133,950	\$ 130,758	\$ 154,100	Total General Expense - Procedural and Professional Expense

CITY OF HILSHIRE VILLAGE
FYE 2020 ADOPTED BUDGET

FYE 2021 (2020 TAX YEAR) PRELIMINARY BUDGET PRESENTED TO COUNCIL ON 08-05-20 USING VOTER APPROVAL RATE			2020 (YTD "ESTIMATES" (using actuals & estimates)	FYE '20 BUDGET	FYE '21 BUDGET	NOTES
CITY HALL OPERATIONS						CITY HALL OPERATIONS
City Hall Expenses		56520	\$ 13,252	\$ 13,000	\$ 14,000	City Hall Operations
City Hall Building Maintenance		56521	\$ 3,810	\$ 3,000	\$ 3,000	City Hall Building Maintenance (same as last year's budget)
City Hall Paint - Interior		56517	\$ -	\$ 10,000	\$ 10,000	City Hall Paint - Interior -Same as last year due to COVID have
City Hall Flooring		56518	\$ -	\$ 15,000	\$ 15,000	City Hall Flooring - Same as last year due to COVID have not d
Office Supplies & Postage		56540	\$ 4,006	\$ 4,000	\$ 4,000	Office Supplies & Postage (same as last year's budget)
City Hall Equipment/Technology/Software		56545	\$ 5,982	\$ 6,000	\$ 6,000	City Hall Equipment/Technology/Software (same as last year
New Server, warranty and Installation		56587	\$ 5,001	\$ 5,000	\$ -	New Server, warranty and installation
Website Hosting and Maintenance		56523	\$ 1,500	\$ 1,500	\$ 1,500	Website Hosting and Maintenance (same as last year's budge
Generator Maintenance of Building		55600	\$ 950	\$ 1,245	\$ 1,245	Generator Maintenance (every other year reduces pay for a 2
Employee Wages and Benefits			\$ 196,948	\$ 180,472	\$ 204,158	Includes 5% increase, to 2-1 match on retirement and medica
Mayor/Council/City Administrator Expenses		56551	\$ 2,461	\$ 3,000	\$ 3,000	Mayor/Council/City Administrator (slight increase from last y
Education		56515	\$ 1,642	\$ 5,000	\$ 5,000	Education (same as last year's budget training for 2 employe
Election/Voting Machine Rent		56541	\$ -	\$ 3,800	\$ 3,800	Election/Voting Machine Rent (increase to cover cost overag
Total General Expense -City Hall Operations			\$ 235,551	\$ 251,017	\$ 270,703	Total General Expense -City Hall Operations
TOTAL GENERAL EXPENSE EXCLUDING PASS THROUGH			\$ 1,139,527	\$ 1,165,471	\$ 1,198,155	Total General Expense Excluding Pass Through
TOTAL UNRESTRICTED GENERAL FUND - NET EXCLUDING PASS THROUGH			\$ 52,023	\$ 110,528	\$ 53,779	TOTAL UNRESTRICTED GENERAL FUND - NET EXCLUDING PASS THROUGH
TOTAL UNRESTRICTED GENERAL FUND - NET			\$ 58,827	\$ 110,770	\$ 54,222	TOTAL UNRESTRICTED GENERAL FUND - NET

CITY OF HILSHIRE VILLAGE
FYE 2020 ADOPTED BUDGET

FYE 2021 (2020 TAX YEAR) PRELIMINARY BUDGET PRESENTED TO COUNCIL ON 08-05-20 USING VOTER APPROVAL RATE			2020 (YTD "ESTIMATES" (using actuals & estimates)	FYE '20 BUDGET	FYE '21 BUDGET	NOTES
RESTRICTED GENERAL FUND						RESTRICTED GENERAL FUND
Child Safety Fees Revenue	48400	\$	870	\$ 870	\$ 955	Child Safety Fees Revenue (Same as last year's actuals)
Transfer from Child Safety Account		\$	-	\$ -	\$ -	Transfer from Child Safety account to pay for any projects re
Total Child Safety Revenues		\$	870	\$ 870	\$ 955	Total Child Safety Revenues
Total Child Safety Expenses	53700	\$	-	\$ 870	\$ 955	Total Child Safety Expenses (Same as revenue)
CHILD SAFETY - NET		\$	870	\$ -	\$ -	CHILD SAFETY - NET
Other Metro Revenue						Other Metro Revenue
Income-Metro 1	41000	\$	103,000	\$ 103,000	\$ 103,000	Income-Metro 1 (per contract will receive until 2025)
Interest-Metro 1	46500	\$	1,063	\$ -	\$ -	Interest-Metro 1
Interest Metro EST	46300	\$	-	\$ -	\$ -	Interest Metro EST
Interest-Metro 2	46400	\$	-	\$ -	\$ -	Interest-Metro 2
Income- Metro 2	41000	\$	-	\$ -	\$ -	Income- Metro 2
Transfer from Metro EST	41005	\$	-	\$ -	\$ -	Transfer from Metro EST
Transfer from Metro 1	41006	\$	-	\$ -	\$ -	Transfer from Metro 1
Transfer from Child Safety Account	41001	\$	-	\$ -	\$ -	Transfer from Child Safety to pay for street sign engineering
Total Other Revenue		\$	104,063	\$ 103,000	\$ 103,000	Total Other Revenue
Other Metro Expense						Other Metro Expense
Street Signs	53600	\$	-	\$ 2,000	\$ 2,000	Maintenance or damage
Engineering Services for Sign	53650	\$	-	\$ 1,000	\$ 1,000	Engineering -maintenance or damage or additional street sign
Metro Funded Misc. Expense	53000	\$	7,675	\$ 20,000	\$ 20,000	Metro Funded Misc. Expense (same as last year's budget)
Metro Funded Ditch/Ravine Cleaning	53002	\$	-	\$ 30,000	\$ 30,000	Metro Funded Ditch/Ravine Cleaning (yearly cleaning)
Metro - Curb and Gutter Street Repairs	53003	\$	-	\$ 20,000	\$ 25,000	Metro - Grant and Engineering Fees
Metro Funded TxDOT for noise mitigation	53100	\$	20,000	\$ 20,000	\$ 20,000	Metro Funded TxDOT for noise mitigation (assumes \$100 K contribution over 5 years) (carry over from last year)last
Total Other Expense		\$	27,675	\$ 93,000	\$ 98,000	Total Other Expense
OTHER METRO - NET		\$	76,388	\$ 10,000	\$ 5,000	OTHER METRO - NET

CITY OF HILSHIRE VILLAGE
FYE 2020 ADOPTED BUDGET

FYE 2021 (2020 TAX YEAR) PRELIMINARY BUDGET PRESENTED TO COUNCIL ON 08-05-20 USING VOTER APPROVAL RATE			2020 (YTD "ESTIMATES" (using actuals & estimates)	FYE '20 BUDGET	FYE '21 BUDGET	NOTES
DEBT TAX						DEBT TAX
Debt Tax Revenue						Debt Tax Revenue
Property Taxes-Debt-Current	42101	\$	350,346	\$ 359,940	\$ 359,940	Property Taxes-Debt-Current - Amount needed to pay for loa
Property Taxes-Debt-Delinquent	42101	\$	1,176	\$ -	\$ -	Property Taxes-Debt-Delinquent
Int-Income-Debt Taxes-SBISD	46800	\$	1,374	\$ -	\$ -	Int-Income-Debt Taxes-SBISD(Same as actuals)
Int. Income Anticipation Note-BANK	46600	\$	24	\$ -	\$ -	Int. Income Anticipation Note-BANK
Transfer from General Utilities Acct		\$	-	\$ -	\$ -	Transfer from General Utilities Acct
Total Debt Tax Revenue		\$	352,921	\$ 359,940	\$ 359,940	Total Debt Tax Revenue
Debt Tax Expense						Debt Tax Expense
Transfer out to Metro		\$	-			Transfer out to Metro
Principal Due on 2014 Tax Note	57000	\$	130,000	\$ 130,000	\$ 135,000	Principal Due on 2014 Tax Note (10 year tax Note)
Interest Due on 2014 Tax Note	57500	\$	16,393.4	\$ 13,578	\$ 10,676	Interest Due on 2014 Tax Note
Principal Due on 2018 Tax Note		\$	175,000.0	\$ 180,000	\$ 185,000	Principal Due on 2018 Tax Note (7 year tax Note)
Interest Due on 2018 Tax Note		\$	36,738.8	\$ 31,574	\$ 26,263	Interest Due on 2018 Tax Note
Interest Due on on 2018 Tax Note due 9-30-18		\$	-	\$ -	\$ -	Expenses for 2018 Tax Note
Total Debt Tax Expense		\$	358,132	\$ 355,152	\$ 356,939	Total Debt Tax Expense
DEBT TAX - NET		\$	(5,211)	\$ 4,789	\$ 3,001	DEBT TAX - NET

CITY OF HILSHIRE VILLAGE
FYE 2020 ADOPTED BUDGET

FYE 2021 (2020 TAX YEAR) PRELIMINARY BUDGET PRESENTED TO COUNCIL ON 08-05-20 USING VOTER APPROVAL RATE			2020 (YTD "ESTIMATES" (using actuals & estimates)	FYE '20 BUDGET	FYE '21 BUDGET	NOTES
RESTRICTED UTILITY FUND						UNRESTRICTED UTILITY FUND
Operating Revenues - Water						Operating Revenues - Water
Water Revenues	45000	\$	274,819	\$ 289,843	\$ 289,843	Water Revenues . - (Using \$6.50/1000/gal which is the current rate)
New Construction Meter Installation	45009	\$	5,430	\$ 4,000	\$ 4,000	New Construction Meter Installation
Maintenance Revenues	45002	\$	40,667	\$ 41,880	\$ 41,880	Maintenance Revenues (349 connections @ \$20 bi monthly)
Total Operating Revenues - Water		\$	320,916	\$ 335,723	\$ 335,723	Total Operating Revenues - Water
Operating Expenses - Water						Operating Expenses - Water
City Water Supply (COH)	51001	\$	215,690	\$ 192,966	\$ 192,966	City Water Supply (COH)
Utilities- Pine Chase Grove	51006	\$	90	\$ 166	\$ 166	Utilities- Pine Chase Grove (Same as last year's budget)
Repairs to Water Lines	55501	\$	44,094	\$ 40,000	\$ 40,000	Repairs to Water Lines
Repairs to Water Vaults	55503	\$	-	\$ -	\$ -	Repairs to Water Vaults
Meter Reader	56000	\$	3,458	\$ 3,458	\$ 3,458	Meter Reader bi-monthly (Same as last year's budget)
Meter Replacement	55505	\$	846	\$ 4,550	\$ 4,550	Replace approximately 10 meters + Hilshire Villas 3*350.00
New Construction Meter Installation	55507	\$	5,340	\$ 4,000	\$ 4,000	Same as Revenue
Water Quality Testing	56001	\$	27,803	\$ 25,228	\$ 25,228	Water Quality Testing (12 * 2000 plus 828.10 Water system Fee(TCEQ) + 10 *40 copper and lead
Total Operating Expenses - Water		\$	297,321	\$ 270,368	\$ 270,368	Total Operating Expenses - Water
OPERATING - WATER - NET		\$	23,595	\$ 65,355	\$ 65,355	OPERATING -WATER - NET
Operating Revenues - Sewer						Operating Revenues - Sewer
Sewer Revenues	45001	\$	104,555	\$ 139,020	\$ 139,020	Sewer Revenues (306 @ \$74.00 +1 @ 525.94 bi monthly)
Total Operating Revenues - Sewer		\$	104,555	\$ 139,020	\$ 139,020	Total Operating Revenues - Sewer
Operating Expenses Sewer						Operating Expenses Sewer
Wastewater Disposal (COH)	51002	\$	93,298	\$ 93,891	\$ 93,891	The City pays \$24.71 per connection per month (306 connections) and \$262.97 for Holy Cross
Utilities -Lift Station	51003	\$	2,817	\$ 2,817	\$ 2,545	Utilities -Lift Station (Same as last year's actual)
Repairs to Sewer Lines	55502	\$	28,218	\$ 14,108.90	\$ 5,337.50	Repairs to Sewer Lines (1/2 of last year's actuals - Excessive charges)
Repairs to Lift Station	55504	\$	22,067	\$ 11,033.47	\$ 2,500.00	Repairs to Lift Station (1/2 of last year's actual - Excessive charges)
Replacement of Lift Station Pumps	55506	\$	-	\$ -	\$ -	Replacement of Lift Station Pumps
Engineering for Hickory Shadows Sewer Rehab		\$	5,739	\$ -	\$ -	Engineering for Hickory Shadows Sewer Rehab
Total Operating Expenses - Sewer		\$	152,138	\$ 121,850	\$ 104,273	Total Operating Expenses - Sewer
OPERATING - SEWER - NET		\$	(47,583)	\$ 17,170	\$ 34,747	OPERATING - SEWER - NET

CITY OF HILSHIRE VILLAGE
FYE 2020 ADOPTED BUDGET

FYE 2021 (2020 TAX YEAR) PRELIMINARY BUDGET PRESENTED TO COUNCIL ON 08-05-20 USING VOTER APPROVAL RATE			2020 (YTD "ESTIMATES" (using actuals & estimates)	FYE '20 BUDGET	FYE '21 BUDGET	NOTES
Operating Revenues - Misc						Operating Revenues - Misc
Interest - Bank	45040	\$	191	0	0	Interest - Bank
Interest Utility Billing	45060	\$	3,292	\$ 3,292	\$ 4,006	Interest Utility Billing (Same as last year's actuals)
Utility Services Income	45008	\$	2,778	\$ 2,778	\$ 2,909	Utility Services Income (Same as last year's actual)
Garbage - holding account	45003	\$	-	\$ -	\$ -	Garbage - holding account
Garbage - Sales Tax - holding account	45004	\$	-	\$ -	\$ -	Garbage - Sales Tax - holding account
Transfer/Surpluses	45025	\$	-	\$ -	\$ -	Transfer/Surpluses
Total Misc. Revenues		\$	6,261	\$ 6,070	\$ 6,915	Total Misc. Revenues
Operating Expenses - Misc						Operating Expenses - Misc
On Call Engineering Services	60000	\$	13,729	\$ 13,729	\$ 10,556	On Call Engineering Services
Utility Line Locator Services	55508	\$	-	\$ 6,000	\$ 6,000	\$1,200 for
Contingency	58000	\$	4,537	\$ 5,000	\$ 5,000	Contingency
Bank Charges	52000	\$	(6)	\$ (6)	\$ -	Bank Charges (Same as last year's actuals)
Utility Billing Costs	56002	\$	7,103	\$ 7,103	\$ 6,728	Utility Billing Costs bi-monthly billing (Same as last year's actual)
Office Supplies & Postage	56003	\$	562	\$ 600	\$ 600	Office Supplies & Postage (Same as last year's budget)
Mayor & Council Expenses	56004	\$	125	\$ 125	\$ 125	Mayor & Council Expenses (Same as last year's budget)
Bad Debt	52000	\$	-	\$ 2,000	\$ 2,000	Bad Debt - Estimate (Same as last year's budget)
Total Operating Misc. Expenses		\$	26,052	\$ 34,552	\$ 31,009	Total Operating Misc. Expenses
TCEQ Expenses						
Extra TCEQ equipment	55561	\$	-	\$ -	\$ -	Extra TCEQ equipment (carry over from last year)
Harris County Flood Control (TCEQ)	55560	\$	395	\$ 395	\$ 395	Harris County Flood Control (TCEQ) (Same as last year's actual)
Legal	55562	\$	14,766	\$ 3,000	\$ 3,000	Legal - TCEQ (half of last years actuals)
Legal - City Engineer	55563	\$	22,056	\$ 4,000	\$ 4,000	Engineer - TCEQ (half of last years budget)
Total TCEQ Expenses		\$	37,217	\$ 7,395	\$ 7,395	
OPERATING - MISC./TCEQ - NET		\$	(57,008)	\$ (35,878)	\$ (31,489)	OPERATING - MISC./TCEQ - NET
UTILITY FUND REVENUE OVER/UNDER		\$	(80,996)	\$ 46,648	\$ 68,613	UTILITY FUND REVENUE OVER/UNDER
Water Vault - Revenue						Water Vault - Revenue
Transfer from General Fund				\$ 60,000	\$ 60,000	Transfer from General Fund
Total Water Vault Reveune		\$	-	\$ 60,000	\$ 60,000	Total Water Vault Revenue
Water Vault - Expense						Water Vault - Expense
Enginnering & Legal Fees to acquire Easements	55508	\$	-	\$ 5,000	\$ 5,000	Enginnering & Legal Fees to acquire Easements
Enginnering	55509	\$	-	\$ 5,000	\$ 5,000	Enginnering
Water Vault - Hickory Shadows	11023	\$	-	\$ 50,000	\$ 50,000	Construction
Total Water Vault Expenses		\$	-	\$ 60,000	\$ 60,000	Total Water Vault Expenses

AVERAGE HOME VALUE COMPARISON

	CURRENT TAX RATE	NO NEW REVENUE RATE & I & S		VOTER APPROVAL RATE & I&S	
Value	Taxes	4.07%	\$ AMOUNT OVER	6.12%	\$ AMOUNT OVER
RATE	\$ 0.559069	0.581840	CURRENT	0.593309	CURRENT
<i>\$300,000</i>	\$1,677	\$1,746	\$68	\$1,779.93	\$103
<i>\$400,000</i>	\$2,236	\$2,327	\$91	\$2,373.24	\$137
<i>\$500,000</i>	\$2,795	\$2,909	\$114	\$2,966.55	\$171
<i>\$600,000</i>	\$3,354	\$3,491	\$137	\$3,559.85	\$205
<i>\$700,000</i>	\$3,913	\$4,073	\$159	\$4,153.16	\$240
<i>\$800,000</i>	\$4,473	\$4,655	\$182	\$4,746.47	\$274
<i>\$900,000</i>	\$5,032	\$5,237	\$205	\$5,339.78	\$308
<i>\$1,000,000</i>	\$5,591	\$5,818	\$228	\$5,933.09	\$342
<i>\$1,100,000</i>	\$6,150	\$6,400	\$250	\$6,526.40	\$377
<i>\$1,200,000</i>	\$6,709	\$6,982	\$273	\$7,119.71	\$411
<i>\$1,300,000</i>	\$7,268	\$7,564	\$296	\$7,713.02	\$445
<i>\$1,400,000</i>	\$7,827	\$8,146	\$319	\$8,306.33	\$479
<i>\$1,500,000</i>	\$8,386	\$8,728	\$342	\$8,899.64	\$514
<i>\$1,600,000</i>	\$8,945	\$9,309	\$364	\$9,492.94	\$548
<i>\$1,700,000</i>	\$9,504	\$9,891	\$387	\$10,086.25	\$582
<i>\$1,800,000</i>	\$10,063	\$10,473	\$410	\$10,679.56	\$616
<i>\$1,900,000</i>	\$10,622	\$11,055	\$433	\$11,272.87	\$651
<i>\$2,000,000</i>	\$11,181	\$11,637	\$455	\$11,866.18	\$685
<i>\$2,100,000</i>	\$11,740	\$12,219	\$478	\$12,459.49	\$719
<i>\$2,200,000</i>	\$12,300	\$12,800	\$501	\$13,052.80	\$753
<i>\$2,300,000</i>	\$12,859	\$13,382	\$524	\$13,646.11	\$788
<i>\$2,400,000</i>	\$13,418	\$13,964	\$547	\$14,239.42	\$822
<i>\$2,500,000</i>	\$13,977	\$14,546	\$569	\$14,832.73	\$856
<i>\$2,600,000</i>	\$14,536	\$15,128	\$592	\$15,426.03	\$890
<i>\$2,700,000</i>	\$15,095	\$15,710	\$615	\$16,019.34	\$924
<i>\$2,800,000</i>	\$15,654	\$16,292	\$638	\$16,612.65	\$959

CITY OF HILSHIRE VILLAGE
BUDGET FYE 2020 FUNDS

(Source: Preliminary 9-30- 2019 Finacials)

30-Jun-20

CITY OF HILSHIRE VILLAGE
FYE 2020 PRELIMINARY BUDGET
FUNDS

30-Jun-20	General Fund
General Fund	
Amegy Checking	\$ 45,414
Amegy Savings	\$ 484,532
General Fund Immedialtely Available	<u>\$ 529,945</u>
CDARS Matures 12/10/20	\$ 1,000,000
Due from Anticipation Note	<u>\$ 7,943</u>
Expenses for rest of the year	\$ 200,000
General Fund Projected Balance @9-30-20	<u>\$ 1,737,889</u>
(without out any extra revenue)	

30-Jun-20	Utility Fund
Utility Fund	
Amegy Bank Checking	\$ 398,320
Utility Construction Balance	\$ -
Utility Fund Available	<u>\$ -</u>
Archley Utilities and Hickory Shadows Sewer Rehabilitation	\$ (40,321)
Expenses for rest of the year	\$ (109,076)
Estimated Revenue for Utility Billing	\$ 74,463
Utility Fund Projected Balance @ 9-30-19	<u>\$ 323,387</u>

30-Jun-20	Metro #1
Metro #1	
Amegy Savings	\$ 207,424
Tex Pool	\$ 57,015
Metro #1 Fund	<u>\$ 264,439</u>
Metro #1 Fund Availabe	<u>\$ 264,439</u>

30-Jun-20	Metro #2
Metro #2	
Amegy Savings	\$ 0
Metro #2 Fund Available	<u>\$ 0</u>

30-Jun-20	TOTAL METRO
TOTAL METRO	
Metro # 1	\$ 264,439
Metro # 2	\$ 0
TOTAL METRO	<u>\$ 264,439</u>
We receive \$103,000 each October thru 2025	<u>\$ 103,000</u>
Noice Mitiagation for 1 more years	\$ (20,000)

30-Jun-20	Tax Note
Capital Improvement	
	\$ -
	\$ -
	\$ -
	<u>\$ -</u>
Capital Improvement	\$ -

23-Sep-19	Tax Note
Anticipation Note	
Anticipation Note	\$ 26,251
Owed to General Fund	\$ (7,943)
Note payments	\$ (20,555)
Anticipation Note Balance	<u>\$ (2,247)</u>

30-Jun-20	Child Safety
Child Safety	
Child Safety	\$ 6,004
	\$ 698
	<u>\$ 6,701</u>
Child Safety Fund	<u>\$ 6,701</u>

RESOLUTION NO. 2020-206

A RESOLUTION OF THE CITY OF HILSHIRE VILLAGE TEXAS, ADOPTING THE PROPOSED TAX RATE CONTAINED IN THE MAYOR'S PROPOSED 2021 MUNICIPAL BUDGET AS THE CITY'S PROPOSED 2020 TAX RATE TO BE CONSIDERED FOR ADOPTION AT A PUBLIC HEARING FOR THAT PURPOSE; DESIGNATING THE CITY ADMINISTRATOR AS THE OFFICIAL WHO SHALL MAKE THE CALCULATIONS AND PROVIDE THE INFORMATION ASSOCIATED WITH THE CONSIDERATION AND ADOPTION OF THE CITY'S 2020 TAX RATE; AND MAKING OTHER PROVISIONS RELATED TO THE SUBJECT.

Whereas, the Mayor has filed a proposed 2021 municipal budget for the City; and

Whereas, the Mayor's proposed 2020 municipal budget contains a proposed tax rate to support the proposed budget; and

Whereas, Section 26.17 of the Tax Code makes reference to "the tax rate proposed by the governing body;" and

Whereas, the City Council is of the opinion that the proposed tax rate contained in the Mayor's proposed municipal budget is the appropriate tax rate to be considered for adoption at a public hearing to be held for that purpose, pursuant to Section 26.05 of the Tax Code; and

Whereas, the Texas Tax Code requires that the City Council designate an employee or official to perform certain functions in connection with the tax rate adoption process; now, therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HILSHIRE VILLAGE:

Section 1. The City Council adopts the proposed tax rate of \$1._____, as contained in the Mayor's proposed 2021 municipal budget, as the proposed tax rate to be considered for adoption at a public hearing to be held for that purpose, pursuant to Section 26.05 of the Tax Code.

Section 2. The City Administrator is designated as the officer or employee of the City who will make the calculations required by Section 26.04 of the Tax Code, and will provide information to other governmental entities regarding the adoption of the City's 2020 tax rate.

Section 3. The City Administrator/City Secretary is directed to provide the required notices, and publish the required information, concerning the City's proposed 2020 tax rate, including the time and date for a public hearing on the proposed 2020 tax rate.

PASSED, APPROVED, AND RESOLVED this 5th day of August, 2020.

Russell Herron, Mayor

Attest:
