

Exhibit A

City of Crowley

Operating Budget

2020-21

This budget will raise more total property taxes than last year's amended budget by \$656,111 or 8.67%, and of that amount \$526,614 is tax revenue to be raised from new property added to the tax roll this year.

City of Crowley

	2018-19 Amended Budget	2019-20 Amended Budget	2020-21 Proposed Budget
Maintenance & Operation Revenue	\$ 4,765,000	\$ 5,500,000	\$ 6,136,644
Maintenance & Operation Rate	0.501279	0.486408	0.512910
Debt Service Revenue	\$ 1,836,185	\$ 2,065,000	\$ 2,084,468
Debt Service Rate	0.207721	0.195584	0.186896

Mailing Address for City of Crowley: 201 E. Main Street, Crowley TX 76036
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817-297-2201

City Council Members:

- | | | |
|---------------------|-----------------|--|
| Billy P. Davis | Mayor | billy@ci.crowley.tx.us |
| Johnny Shotwell | Council Place 1 | jshotwell@ci.crowley.tx.us |
| Jerry Beck, Jr. | Council Place 2 | jbeck@ci.crowley.tx.us |
| Jesse D. Johnson | Council Place 3 | jjohnson@ci.crowley.tx.us |
| Carl T. Weber III | Council Place 4 | cweber@ci.crowley.tx.us |
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City of Crowley
Summary of Revenues over(under) Expenditures
2020-21 Budget

	2018-19 Actual Revenues	2019-20 Current Budget	2019-20 Projected Year End	2020-21 Budget Request
General Fund Revenue	12,898,868	12,534,981	12,497,485	12,908,010
General Fund Expenditures	11,309,568	12,778,834	11,909,288	12,902,040
Other Sources/Uses	(79,890)	-	-	-
Revenues over(under) Expenditures	\$ 1,509,410	\$ (243,853)	\$ 588,197	\$ 5,970
Debt Service Fund Revenue	1,847,088	2,040,121	2,072,000	2,092,468
Debt Service Fund Expenditures	1,899,594	2,031,129	2,031,130	2,084,472
Revenues over(under) Expenditures	\$ (52,506)	\$ 8,992	\$ 40,870	\$ 7,996
Water & Sewer Fund Revenue	7,434,991	6,940,042	7,039,000	7,188,150
Water & Sewer Fund Expenditures	6,666,109	6,900,305	6,635,627	7,131,775
Other Sources/Uses	(1,029,534)	-	-	-
Revenues over(under) Expenditures	\$ (260,652)	\$ 39,737	\$ 403,373	\$ 56,375
Storm Water Fund Revenue	478,302	419,005	527,122	531,000
Storm Water Fund Expenditures	34,345	10,771	916,893	177,791
Revenues over(under) Expenditures	\$ 443,957	\$ 408,234	\$ (389,771)	\$ 353,209
EDC Fund Revenue	1,114,287	938,000	3,974,214	1,299,668
EDC Fund Expenditures	826,700	756,764	2,697,573	959,235
Other Sources/Uses	12,227	-	-	-
Revenues over(under) Expenditures	\$ 299,814	\$ 181,236	\$ 1,276,641	\$ 340,433
Crime Control Fund Revenue	883,182	823,900	860,300	880,000
Crime Control Fund Expenditures	765,027	648,890	770,648	841,293
Crime Control over(under) Expenditures	\$ 118,155	\$ 175,010	\$ 89,652	\$ 38,707

**General Fund
Revenues
2020-21 Budget**

	2018-19 Actual Revenues	2019-20 Current Budget	2019-20 Projected Year End	2020-21 Budget Request	Difference in 2019-20 & 2020-21 Budget	% Change
Revenues						
Tax Receipts	\$ 7,462,799	\$ 7,857,606	\$ 8,374,472	\$ 9,013,644		
Permit Fees	1,265,442	972,180	731,809	755,800		
Intergovernmental	865,584	872,466	874,033	875,466		
Fees and Fines	601,145	453,100	370,739	384,100		
Charges for Services	2,067,490	2,225,629	1,967,968	1,748,600		
Other Income	636,408	154,000	178,464	130,400		
Bond and Lease Proceeds	-	-	-	-		
Grand Total	\$ 12,898,868	\$ 12,534,981	\$ 12,497,485	\$ 12,908,010	\$ 373,029	3%

**General Fund
Department Expenditures
2020-21 Budget**

	2018-19 Actual Expenditures	2019-20 Current Budget	2019-20 Projected Year End	2020-21 Budget Request	Difference in 2019-20 & 2020-21 Budget	% Change
<u>Non-Departmental</u>						
Personnel Services	\$ 81,458	\$ 127,497	\$ 127,497	\$ 127,497		
Materials & Supplies	6,711	87,700	71,973	90,200		
Services	1,268,381	1,267,067	1,291,239	1,333,849		
Maintenance & Repair	65,025	51,421	49,421	51,421		
Capital Outlay	64,160	266,927	238,927	-		
Miscellaneous	27,375	19,838	19,764	19,898		
Total	\$ 1,513,110	\$ 1,820,450	\$ 1,798,821	\$ 1,622,865	\$ (197,585)	-11%
<u>Administration</u>						
Personnel Services	\$ 468,592	\$ 524,343	\$ 512,774	\$ 554,703		
Materials & Supplies	25,368	14,650	10,329	15,450		
Services	26,163	28,316	22,183	26,964		
Maintenance & Repair	1,867	3,800	9,800	3,800		
Capital Outlay	-	-	-	-		
Miscellaneous	19,674	31,390	24,061	29,420		
Total	\$ 541,664	\$ 602,499	\$ 579,147	\$ 630,337	\$ 27,838	5%
<u>Municipal Court</u>						
Personnel Services	125,166	\$ 129,173	\$ 129,173	\$ 133,742		
Materials & Supplies	1,838	3,150	1,938	3,150		
Services	97,120	98,427	84,381	115,232		
Maintenance & Repair	-	-	-	-		
Capital Outlay	-	-	-	-		
Miscellaneous	1,725	1,685	1,451	1,685		
Total	\$ 225,849	\$ 232,435	\$ 216,943	\$ 253,809	\$ 21,374	9%
<u>Library</u>						
Personnel Services	358,856	\$ 402,811	\$ 387,238	\$ 409,545		
Materials & Supplies	38,409	20,050	18,021	19,700		
Services	49,367	47,397	51,774	51,405		
Maintenance & Repair	11,228	9,500	10,628	10,278		
Capital Outlay	8,484	-	-	-		
Miscellaneous	58,605	57,764	45,351	57,664		
Total	\$ 524,949	\$ 537,522	\$ 513,012	\$ 548,592	\$ 11,070	2%
<u>Senior Center</u>						
Personnel Services	-	\$ -	\$ -	\$ -		
Materials & Supplies	5,828	2,400	305	2,400		
Services	32,064	24,767	24,217	24,879		
Maintenance & Repair	1,770	-	-	-		
Capital Outlay	-	-	-	-		
Miscellaneous	-	-	-	-		
Total	\$ 39,662	\$ 27,167	\$ 24,522	\$ 27,279	\$ 112	0%
<u>Police Department</u>						
Personnel Services	2,716,325	\$ 3,367,630	\$ 2,997,267	\$ 3,194,034		
Materials & Supplies	78,594	46,760	34,863	48,241		
Services	109,289	93,224	109,374	100,759		
Maintenance & Repair	38,880	39,000	35,000	39,000		
Capital Outlay	-	30,000	30,000	-		
Miscellaneous	21,742	26,262	19,976	26,316		
Total	\$ 2,964,830	\$ 3,602,876	\$ 3,226,480	\$ 3,408,350	\$ (194,526)	-5%

**General Fund
Department Expenditures
2020-21 Budget**

	2018-19 Actual Expenditures	2019-20 Current Budget	2019-20 Projected Year End	2020-21 Budget Request	Difference in 2019-20 & 2020-21 Budget	% Change
<u>Fire Department</u>						
Personnel Services	2,421,747	\$ 2,897,376	\$ 2,785,471	\$ 3,145,888		
Materials & Supplies	116,372	81,723	88,690	86,823		
Services	154,317	158,778	153,312	157,665		
Maintenance & Repair	87,396	81,700	75,892	75,900		
Capital Outlay	165,386	8,648	8,648	-		
Miscellaneous	20,828	26,370	14,370	26,830		
Total	\$ 2,966,046	\$ 3,254,595	\$ 3,126,383	\$ 3,493,106	\$ 238,511	7%
<u>Public Works</u>						
Personnel Services	295,311	\$ 343,184	\$ 342,525	\$ 398,023		
Materials & Supplies	15,153	7,024	7,634	7,024		
Services	23,021	10,210	15,767	24,171		
Maintenance & Repair	58,696	213,552	214,625	259,870		
Capital Outlay	134,993	-	-	-		
Miscellaneous	236	148	131	148		
Total	\$ 527,410	\$ 574,118	\$ 580,682	\$ 689,236	\$ 115,118	20%
<u>Parks</u>						
Personnel Services	205,559	\$ 247,735	\$ 208,219	\$ 256,216		
Materials & Supplies	14,484	4,914	4,964	4,914		
Services	63,210	49,140	92,210	107,240		
Maintenance & Repair	36,724	21,300	23,564	21,700		
Capital Outlay	51,849	-	-	-		
Miscellaneous	-	950	-	950		
Total	\$ 371,826	\$ 324,039	\$ 328,957	\$ 391,020	\$ 66,981	21%
<u>Animal Control</u>						
Personnel Services	207,971	\$ 259,844	\$ 223,940	\$ 238,389		
Materials & Supplies	14,071	16,844	12,454	13,844		
Services	13,221	13,828	11,853	14,064		
Maintenance & Repair	2,516	2,250	3,050	2,250		
Capital Outlay	-	-	-	-		
Miscellaneous	2,237	4,309	1,880	4,309		
Total	\$ 240,016	\$ 297,075	\$ 253,177	\$ 272,856	\$ (24,219)	-8%
<u>Community Development</u>						
Personnel Services	217,397	\$ 235,279	\$ 197,095	\$ 240,203		
Materials & Supplies	8,142	4,175	3,489	4,740		
Services	224,231	264,951	172,006	283,528		
Maintenance & Repair	1,851	1,750	1,750	350		
Capital Outlay	-	25,000	-	130		
Miscellaneous	12,287	7,054	3,241	8,425		
Total	\$ 463,908	\$ 538,209	\$ 377,581	\$ 537,376	\$ (833)	0%
<u>Code Enforcement</u>						
Personnel Services	60,127	\$ 53,588	\$ 60,902	\$ 68,497		
Materials & Supplies	927	400	209	400		
Services	703	617	482	713		
Maintenance & Repair	425	200	200	200		
Capital Outlay	-	-	-	-		
Miscellaneous	423	1,140	40	1,140		
Total	\$ 62,605	\$ 55,945	\$ 61,833	\$ 70,950	\$ 15,005	27%

**General Fund
Department Expenditures
2020-21 Budget**

	2018-19 Actual Expenditures	2019-20 Current Budget	2019-20 Projected Year End	2020-21 Budget Request	Difference in 2019-20 & 2020-21 Budget	% Change
Finance						
Personnel Services	310,893	\$ 325,933	\$ 323,583	\$ 331,385		
Materials & Supplies	776	650	856	650		
Services	8,772	10,435	9,430	10,390		
Maintenance & Repair	185	800	800	800		
Capital Outlay	-	-	6,846	-		
Miscellaneous	4,739	5,022	3,296	5,022		
Total	\$ 325,365	\$ 342,840	\$ 344,811	\$ 348,247	\$ 5,407	2%
Recreation Center						
Personnel Services	328,415	\$ 382,545	\$ 343,675	\$ 399,707		
Materials & Supplies	39,929	22,535	10,886	22,535		
Services	75,682	76,977	57,056	79,538		
Maintenance & Repair	22,916	19,600	15,617	20,011		
Capital Outlay	12,588	-	-	-		
Miscellaneous	62,798	59,620	46,946	68,820		
Total	\$ 542,328	\$ 561,277	\$ 474,180	\$ 590,611	\$ 29,334	5%
Crouch Event Center						
Personnel Services	-	\$ -	\$ -	\$ -		
Materials & Supplies	-	250	-	1,000		
Services	-	7,537	2,759	16,405		
Maintenance & Repair	-	-	-	-		
Capital Outlay	-	-	-	-		
Miscellaneous	-	-	-	-		
Total	\$ -	\$ 7,787	\$ 2,759	\$ 17,405	\$ (197,585)	-11%
Grand Total	\$ 11,309,568	\$ 12,778,834	\$ 11,909,288	\$ 12,902,040	\$ 123,206	1%

**Debt Service Fund
Revenue & Expenditures
2020-21 Budget**

	2018-19 Actual Revenues	2019-20 Current Budget	2019-20 Projected Year End	2020-21 Budget Request	Difference in 2019-20 & 2020-21 Budget	% Change
Revenues						
Tax Receipts	\$ 1,847,088	\$ 2,040,121	\$ 2,072,000	\$ 2,092,468		
Bond and Lease Proceeds	-	-	-	-		
Grand Total	\$ 1,847,088	\$ 2,040,121	\$ 2,072,000	\$ 2,092,468	\$ 52,347	3%
Expenditures						
Debt Service	1,899,594	2,031,129	2,031,130	2,084,472		
Grand Total	\$ 1,899,594	\$ 2,031,129	\$ 2,031,130	\$ 2,084,472	\$ 53,343	3%

Water & Sewer Fund
Revenues
2020-21 Budget

	2018-19 Actual Revenues	2019-20 Current Budget	2019-20 Projected Year End	2020-21 Budget Request	Difference in 2019-20 & 2020-21 Budget	% Change
Revenues						
Charges for Services	\$ 7,317,603	\$ 6,909,072	\$ 7,003,318	\$ 7,157,950		
Other Income	117,388	30,970	35,682	30,200		
Grand Total	\$ 7,434,991	\$ 6,940,042	\$ 7,039,000	\$ 7,188,150	\$ 248,108	4%

**Water & Sewer Fund
Department Expenditures
2020-21 Budget**

	2018-19 Actual Expenditures	2019-20 Current Budget	2019-20 Projected Year End	2020-21 Budget Request	Difference in 2019-20 & 2020-21 Budget	% Change
<u>Debt Service</u>						
Debt Service	221,693	1,398,909	1,329,991	1,325,873		
Total	\$ 221,693	\$ 1,398,909	\$ 1,329,991	\$ 1,325,873	\$ (73,036)	-5%
<u>Non-Departmental</u>						
Personnel Services	\$ 18,813	\$ 23,100	\$ 27,100	\$ 28,100		
Materials & Supplies	159	30,000	29,390	30,000		
Services	244,459	196,175	193,591	193,211		
Maintenance & Repair	-	-	-	-		
Capital Outlay	-	-	-	-		
Miscellaneous	1,082,466	582,967	582,967	582,967		
Total	\$ 1,345,897	\$ 832,242	\$ 833,048	\$ 834,278	\$ 2,036	0%
<u>Customer Service</u>						
Personnel Services	\$ 182,351	\$ 176,871	\$ 184,689	\$ 224,365		
Materials & Supplies	753	2,350	2,435	1,350		
Services	54,974	69,526	69,481	99,370		
Maintenance & Repair	1,541	1,978	1,978	1,978		
Capital Outlay	-	-	-	-		
Miscellaneous	2,062	-	-	2,229		
Total	\$ 241,681	\$ 250,725	\$ 258,583	\$ 329,292	\$ 78,567	31%
<u>Water Department</u>						
Personnel Services	495,575	\$ 558,720	\$ 486,385	\$ 539,698		
Materials & Supplies	28,412	13,084	12,914	13,084		
Services	1,881,803	1,780,725	1,868,315	1,905,871		
Maintenance & Repair	51,913	43,100	55,500	43,100		
Capital Outlay	871,383	124,550	124,550	702,792		
Miscellaneous	1,478	1,865	1,438	1,865		
Total	\$ 3,330,564	\$ 2,522,044	\$ 2,549,102	\$ 3,206,410	\$ 684,366	27%
<u>Sewer Department</u>						
Personnel Services	73,617	\$ 71,003	\$ 71,047	\$ 73,509		
Materials & Supplies	750	850	850	850		
Services	1,435,362	1,468,267	1,228,146	1,352,713		
Maintenance & Repair	16,545	8,050	16,298	8,550		
Capital Outlay	-	348,186	348,186	-		
Miscellaneous	-	29	376	300		
Total	\$ 1,526,274	\$ 1,896,385	\$ 1,664,903	\$ 1,435,922	\$ (460,463)	-24%
Grand Total	\$ 6,666,109	\$ 6,900,305	\$ 6,635,627	\$ 7,131,775	\$ 231,470	3%

**Storm Water Fund
Revenue & Expenditures
2020-21 Budget**

	2018-19 Actual Revenues	2019-20 Current Budget	2019-20 Projected Year End	2020-21 Budget Request	Difference in 2019-20 & 2020-21 Budget	% Change
Revenues						
Charges for Services	\$ 478,302	\$ 419,005	\$ 527,122	\$ 531,000		
Grand Total	\$ 478,302	\$ 419,005	\$ 527,122	\$ 531,000	\$ 111,995	27%

Expenditures

Non Departmental

Personnel Services	\$ 10,972	\$ 8,771	\$ 4,585	\$ 16,971		
Materials & Supplies	-	-	-	-		
Services	-	-	-	-		
Maintenance & Repair	1,643	-	-	3,750		
Capital Outlay	20,229	-	910,058	154,320		
Miscellaneous	1,500	2,000	2,250	2,750		
Grand Total	\$ 34,344	\$ 10,771	\$ 916,893	\$ 177,791	\$ 167,020	1551%

**Economic Development Fund
Revenue & Expenditures
2020-21 Budget**

	2018-19 Actual Revenues	2019-20 Current Budget	2019-20 Projected Year End	2020-21 Budget Request	Difference in 2019-20 & 2020-21 Budget	% Change
Revenues						
Tax Receipts	\$ 952,787	\$ 910,000	\$ 802,059	\$ 1,025,000		
Other Income	161,499	28,000	92,804	274,668		
Bond & Lease Proceeds	-	-	3,079,351	-		
Grand Total	\$ 1,114,286	\$ 938,000	\$ 3,974,214	\$ 1,299,668	\$ 361,668	39%

Expenditures

Debt Services

Debt Services	512,573	501,525	620,009	670,725		
Total	\$ 512,573	\$ 501,525	\$ 620,009	\$ 670,725	\$ 169,200	34%

Non Departmental

Personnel Services	\$ 125,821	\$ 126,000	\$ 119,561	\$ 159,644		
Materials & Supplies	4,676	12,200	4,789	12,200		
Services	71,940	78,599	103,785	78,226		
Maintenance & Repair	3,082	17,000	2,987	17,000		
Capital Outlay	81,564	-	1,649,110	-		
Miscellaneous	27,044	21,440	197,333	21,440		
Total	\$ 314,127	\$ 255,239	\$ 2,077,565	\$ 288,510	\$ 33,271	13%
Grand Total	\$ 826,700	\$ 756,764	\$ 2,697,574	\$ 959,235	\$ 202,471	27%

**Crime Control Fund
Revenue & Expenditures
2020-21 Budget**

	2018-19 Actual Revenues	2019-20 Current Budget	2019-20 Projected Year End	2020-21 Budget Request	Difference in 2019-20 & 2020-21 Budget	% Change
Revenues						
Tax Receipts	\$ 865,686	\$ 815,000	\$ 860,000	\$ 870,000		
Other Income	17,497	8,900	300	10,000		
Bond & Lease Proceeds	-	-	-	-		
Grand Total	\$ 883,183	\$ 823,900	\$ 860,300	\$ 880,000	\$ 56,100	7%

Expenditures

Debt Services

Debt Services	268,124	267,923	267,923	267,612		
Total	\$ 268,124	\$ 267,923	\$ 267,923	\$ 267,612	\$ (311)	0%

Non Departmental

Personnel Services	\$ 129,484	\$ 232,918	\$ 232,918	\$ 306,528		
Materials & Supplies	17,022	20,334	6,000	20,334		
Services	100,809	109,190	108,400	91,537		
Maintenance & Repair	26	-	500	-		
Capital Outlay	239,071	-	131,907	136,757		
Miscellaneous	10,491	18,525	23,000	18,525		
Total	\$ 496,903	\$ 380,967	\$ 502,725	\$ 573,681	\$ 192,714	51%

Grand Total	\$ 765,027	\$ 648,890	\$ 770,648	\$ 841,293	\$ 192,403	30%
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2020 Tax Rate Calculation Worksheet

City of Crowley

201 E Main Street Crowley TX 76036

817-297-2201

www.ci.crowley.tx.us

No-New-Revenue Tax Rate

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

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

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

1.	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). ¹	\$1,181,474,779
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 units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$113,293,525
3.	Preliminary 2019 adjusted taxable value. Subtract line 2 from line 1.	\$1,068,181,254
4.	2019 total adopted tax rate.	\$0.681992/\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. A. Original 2019 ARB values: \$28,963,483 B. 2019 values resulting from final court decisions: - \$26,772,294 C. 2019 value loss. Subtract B from A. ³	\$2,191,189
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2019 ARB certified value: \$0 B. 2019 disputed value: - \$0 C. 2019 undisputed value. Subtract B from A. ⁴	\$0
7.	2019 Chapter 42 related adjusted values. Add line 5 and line 6.	\$2,191,189
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$1,070,372,443

2020 Tax Rate Calculation Worksheet

City of Crowley

No-New-Revenue Tax Rate (continued)

9.	2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$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: \$624,717 B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: + \$5,486,285 C. Value loss. Add A and B. ⁶	\$6,111,002
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 those properties that first qualified in 2020; do not use properties that qualified in 2019. A. 2019 market value: \$0 B. 2020 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.	\$6,111,002
13.	Adjusted 2019 taxable value. Subtract line 12 from line 8.	\$1,064,261,441
14.	Adjusted 2019 total levy. Multiply line 4 by line 13 and divide by \$100.	\$7,258,177
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. ⁸	\$0
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 unit has no 2020 captured appraised value in Line 18D, enter "0". ⁹	\$266,950
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add lines 14 and 15, subtract line 16. ¹⁰	\$6,991,227

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

2020 Tax Rate Calculation Worksheet

City of Crowley

No-New-Revenue Tax Rate (continued)

18.	<p>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 includes homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$1,214,059,445</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p> <p>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</p> <p>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.¹² - \$48,021,182</p> <p>E. Total 2020 value. Add A and B, then subtract C and D. \$1,166,038,263</p>	
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>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.¹⁴ \$54,454,706</p> <p>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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁵ + \$17,138,267</p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)
 12 Tex. Tax Code § 26.03(c)
 13 Tex. Tax Code § 26.01(c) and (d)
 14 Tex. Tax Code § 26.01(c)
 15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet

City of Crowley

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$71,592,973
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 units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$122,322,256
21.	2020 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$1,115,308,980
22.	Total 2020 taxable value of properties in territory annexed after January 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$0
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 January 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$75,251,480
24.	Total adjustments to the 2020 taxable value. Add lines 22 and 23.	\$75,251,480
25.	Adjusted 2020 taxable value. Subtract line 24 from line 21.	\$1,040,057,500
26.	2020 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.672196/\$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. ²¹	\$/\$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

2020 Tax Rate Calculation Worksheet

City of Crowley

Voter-Approval Tax Rate

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

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

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

28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$0.486408/\$100
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,070,372,443
30.	Total 2019 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$5,206,377
31.	<p>Adjusted 2019 levy for calculating NNR M&O taxes. Add line 31E to line 30.</p> <p>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.</p> <p style="text-align: right;">\$0</p> <p>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.</p> <p style="text-align: right;">+ \$0</p> <p>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 2019 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">- \$266,950</p>	

2020 Tax Rate Calculation Worksheet

City of Crowley

Voter-Approval Tax Rate (continued)

31. (cont.)	<p>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.</p> <p style="text-align: right;">+/- \$0</p> <p>E. 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.</p> <p style="text-align: right;">\$-266,950</p>	\$4,939,427
32.	<p>Adjusted 2020 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$1,040,057,500
33.	<p>2020 NNR M&O rate. (unadjusted) Divide line 31 by line 32 and multiply by \$100.</p>	\$0.474918/\$100
34.	<p>Rate adjustment for state criminal justice mandate.²³ Enter the rate calculated in C. If not applicable, enter 0.</p> <p>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.</p> <p style="text-align: right;">\$0</p> <p>B. 2019 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 style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p>	\$0/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

2020 Tax Rate Calculation Worksheet City of Crowley

Voter-Approval Tax Rate (continued)

35.	<p>Rate adjustment for indigent health care expenditures.²⁴ Enter the rate calculated in C. If not applicable, enter 0.</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p>		\$0/\$100
36.	<p>Rate adjustment for county indigent defense compensation.²⁵ Enter the lessor of C and D. If not applicable, enter 0.</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100. \$0/\$100</p>		\$0/\$100

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet City of Crowley

Voter-Approval Tax Rate (continued)

37.	<p>Rate adjustment for county hospital expenditures.²⁶ Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p> <p>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</p> <p style="text-align: right;">\$0</p> <p>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.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p> <p>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p>	\$0/\$100
38.	<p>Adjusted 2020 NNR M&O rate. Add lines 33, 34, 35, 36, and 37.</p>	\$0.474918/\$100
39.	<p>2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08.</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035</p> <p>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</p>	\$0.512911/\$100

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet

City of Crowley

Voter-Approval Tax Rate (concluded)

40.	<p>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:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. \$2,084,472</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$0</p> <p>C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none). -\$0</p> <p>D: Subtract amount paid from other resources. -\$0</p> <p>E: Adjusted debt. Subtract B, C and D from A. \$2,084,472</p>	
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
42.	Adjusted 2020 debt. Subtract line 41 from line 40E.	\$2,084,472
43.	<p>2020 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or 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%.²⁹</p> <p>A. Enter the 2020 anticipated collection rate certified by the collector.³⁰ 100.000000%</p> <p>B. Enter the 2019 actual collection rate. 99.710000%</p> <p>C. Enter the 2018 actual collection rate. 99.180000%</p> <p>D. Enter the 2017 actual collection rate. 99.700000% 100.000000%</p>	
44.	2020 debt adjusted for collections. Divide line 42 by line 43.	\$2,084,472
45.	2020 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,115,308,980
46.	2020 debt rate. Divide line 44 by line 45 and multiply by \$100.	\$0.186896/\$100
47.	2020 voter-approval tax rate. Add lines 39 and 46.	\$0.699807/\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$/\$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)

29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

30 Tex. Tax Code § 26.04(b)

2020 Tax Rate Calculation Worksheet

City of Crowley

De Minimis Rate

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

66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.474918/\$100
67.	2020 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,115,308,980
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 67 and multiply by \$100.	\$0.04483/\$100
69.	2020 debt rate. Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.186896/\$100
70.	De minimis rate. Add lines 66,68, and 69.	\$0.706644/\$100

⁴² Tex. Tax Code § 26.012(8-a)

⁴³ Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	\$0.672196/\$100
Voter-approval tax rate. As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	\$0.699807/\$100
De minimis rate. If applicable, enter the de minimis rate from line 70.	\$0.706644/\$100

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. ⁴⁴

Print Here

LOPI WATSON

Printed Name of Taxing Unit Representative

Sign Here

Lori M. Watson

Taxing Unit Representative

Date

7/28/2020

44 Tex. Tax Code § 26.04(c)