

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.7927 per \$100 valuation has been proposed by the governing body of CITY OF HUBBARD.

PROPOSED TAX RATE	\$0.7927 per \$100
NO-NEW-REVENUE TAX RATE	\$0.7927 per \$100
VOTER-APPROVAL TAX RATE	\$0.8317 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for CITY OF HUBBARD from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that CITY OF HUBBARD may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that CITY OF HUBBARD is not proposing to increase property taxes for the 2021 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 14, 2021 at 6:00 PM at Hubbard City Hall, 118 N Magnolia, Hubbard, TX 76648.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, CITY OF HUBBARD is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting CITY COUNCIL of CITY OF HUBBARD at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal:	Kenneth Baldwin, Wayne Taylor, Roger Lynch, Marty Kimbrough, Chris Howell
AGAINST the proposal:	
PRESENT and not voting:	Mary Alderman
ABSENT:	

The 86th Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CITY OF HUBBARD last year to the taxes proposed to be imposed on the average residence homestead by CITY OF HUBBARD this year.

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.8354	\$0.7927	5.11% decrease
Average homestead taxable value	\$82,429	\$84,373	2.35% increase
Tax on average homestead	\$689	\$669	2.90% decrease
Total tax levy on all properties	\$375,809	\$378,561	0.73% increase

For assistance with tax calculations, please contact the tax assessor for CITY OF HUBBARD at (254) 582-2508 or mikem@hillcad.org, or visit hill.truthintaxation.com.

2021 Tax Rate Calculation Worksheet

CITY OF HUBBARD

118 N Magnolia, Hubbard, TX 76648

254-576-2576

www.hubbardcity.com

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.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$58,229,707
2.	2020 tax ceilings. Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$13,125,027
3.	Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$45,104,680
4.	2020 total adopted tax rate.	\$0.835400/\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$0 B. 2020 values resulting from final court decisions: - \$0 C. 2020 value loss. Subtract B from A. ³	\$0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$0 B. 2020 disputed value: - \$0 C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7.	2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$0
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$45,104,680

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

**2021 Tax Rate Calculation Worksheet
CITY OF HUBBARD**

No-New-Revenue Tax Rate (continued)

9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10.	2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2020 market value: \$1,130 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$109,160 C. Value loss. Add A and B. ⁶	\$110,290
11.	2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. 2020 market value: \$8,950 B. 2021 productivity or special appraised value: - \$160 C. Value loss. Subtract B from A. ⁷	\$8,790
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$119,080
13.	2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	Adjusted 2020 taxable value. Subtract line 12 and Line 13 from line 8.	\$44,985,600
15.	Adjusted 2020 total levy. Multiply line 4 by line 14 and divide by \$100.	\$375,809
16.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁹	\$0
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	\$375,809

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(13)

**2021 Tax Rate Calculation Worksheet
CITY OF HUBBARD**

No-New-Revenue Tax Rate (continued)

<p>18.</p>	<p>Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$60,906,496</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 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.¹² - \$0</p> <p>E. Total 2021 value. Add A and B, then subtract C and D.</p>	<p align="right">\$60,906,496</p>
<p>19.</p>	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴ \$0</p> <p>B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included 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 + \$0</p>	<p align="right">\$0</p> <p align="right">+ \$0</p>

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

**2021 Tax Rate Calculation Worksheet
CITY OF HUBBARD**

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
20.	2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$13,150,571
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$47,755,925
22.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$351,310
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$351,310
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$47,404,615
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.7927/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$/ \$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

2021 Tax Rate Calculation Worksheet

CITY OF HUBBARD

Voter-Approval Tax Rate

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

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

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

28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.7397/\$100
29.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$45,104,680
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$333,639
31.	<p>Adjusted 2020 levy for calculating NNR M&O taxes.</p> <p>A. M&O taxes refunded for years preceding tax year 2020: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.</p> <p style="text-align: right;">+ \$0</p> <p>B. 2020 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">- \$0</p>	

**2021 Tax Rate Calculation Worksheet
CITY OF HUBBARD**

Voter-Approval Tax Rate (continued)

<p>31. (cont.)</p>	<p>C. 2020 transferred function.: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. +/- \$0</p> <p>D. 2020 M&O levy adjustments.: Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$0</p> <p>E. Add line 30 to 31D. \$333,639</p>	
<p>32.</p>	<p>Adjusted 2021 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p align="right">\$47,404,615</p>
<p>33.</p>	<p>2021 NNR M&O rate. (unadjusted) Divide line 31E by line 32 and multiply by \$100.</p>	<p align="right">\$0.7038/\$100</p>
<p>34.</p>	<p>Rate adjustment for state criminal justice mandate.²³</p> <p>A. 2021 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$0</p> <p>B. 2020 criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. \$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$0/\$100</p>	<p align="right">\$0/\$100</p>

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

**2021 Tax Rate Calculation Worksheet
CITY OF HUBBARD**

Voter-Approval Tax Rate (continued)

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

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

**2021 Tax Rate Calculation Worksheet
CITY OF HUBBARD**

Voter-Approval Tax Rate (continued)

<p>37.</p>	<p>Rate adjustment for county hospital expenditures.²⁶ A. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021 \$0</p> <p>B. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	<p align="right">\$0/\$100</p>
<p>38.</p>	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$0</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p align="right">\$0/\$100</p>
<p>39.</p>	<p>Adjusted 2021 NNR M&O rate. Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D.</p>	<p align="right">\$0.7038/\$100</p>

26 Tex. Tax Code § 26.0443

**2021 Tax Rate Calculation Worksheet
CITY OF HUBBARD**

Voter-Approval Tax Rate (continued)

40.	<p>Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$0</p> <p>B. Divide line 40A by line 32 and multiply by \$100. \$0/\$100</p> <p>C. Add Line 40B to Line 39. \$0.7038/\$100</p>	
41.	<p>2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply line 40C by 1.08.</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035 \$0.7284/\$100</p>	
D41.	<p>Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41). \$0/\$100</p>	

²⁷ Tex. Tax Code § 26.042(a)

**2021 Tax Rate Calculation Worksheet
CITY OF HUBBARD**

Voter-Approval Tax Rate (continued)

<p>42.</p>	<p>Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. <p>A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount. \$51,426</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. \$51,426</p>	
<p>43.</p>	<p>Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁹</p>	<p align="right">\$1,906</p>
<p>44.</p>	<p>Adjusted 2021 debt. Subtract line 43 from line 42E.</p>	<p align="right">\$49,520</p>
<p>45.</p>	<p>2021 anticipated collection rate.</p> <ul style="list-style-type: none"> A. Enter the 2021 anticipated collection rate certified by the collector.³⁰ 100.0000% B. Enter the 2020 actual collection rate. 106.4231% C. Enter the 2019 actual collection rate. 100.3390% D. Enter the 2018 actual collection rate. 100.9982% <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p align="right">100.3390%</p>

28 Tex. Tax Code § 26.012(7)

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

30 Tex. Tax Code § 26.04(b)

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

2021 Tax Rate Calculation Worksheet
CITY OF HUBBARD

Voter-Approval Tax Rate (concluded)

46.	2021 debt adjusted for collections. Divide line 44 by line 45E.	\$49,352
47.	2021 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$47,755,925
48.	2021 debt rate. Divide line 46 by line 47 and multiply by \$100.	\$0.1033/\$100
49.	2021 voter-approval tax rate. Add lines 41 and 48.	\$0.8317/\$100
D49.	Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0/\$100
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$/\$100

2021 Tax Rate Calculation Worksheet
CITY OF HUBBARD

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.

51.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line.	\$0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ³⁴ <p style="text-align: center;">-OR-</p> Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$47,755,925
54.	Sales tax adjustment rate. Divide line 52 by line 53 and multiply by \$100.	\$0/\$100
55.	2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.7927/\$100
56.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020.	\$0.7927/\$100
57.	2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.8317/\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 54 from line 57.	\$0.8317/\$100

32 Tex. Tax Code § 26.041(d)

33 Tex. Tax Code § 26.041(i)

34 Tex. Tax Code § 26.041(d)

35 Tex. Tax Code § 26.04(c)

36 Tex. Tax Code § 26.04(c)

**2021 Tax Rate Calculation Worksheet
CITY OF HUBBARD**

Voter-Approval Rate Adjustment for Pollution Control

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

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

59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$47,755,925
61.	Additional rate for pollution control. Divide line 59 by line 60 and multiply by 100.	\$0/\$100
62.	2021 voter-approval tax rate, adjusted for pollution control. Add line 61 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties) or line 58 (taxing units with the additional sales tax).	\$0.8317/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

2021 Tax Rate Calculation Worksheet CITY OF HUBBARD

Voter-Approval Tax Rate Adjustment for Unused Increment Rate

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

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

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

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

63.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0/\$100
64.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
65.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
66.	2021 unused increment rate. Add lines 63, 64, and 65.	\$0/\$100
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.8317/\$100

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.0501(a) and (c)

42 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

43 Tex. Tax Code § 26.063(a)(1)

2021 Tax Rate Calculation Worksheet
CITY OF HUBBARD

De Minimis Rate

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

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

68.	Adjusted 2021 NNR M&O tax rate. Enter the rate from line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.7038/\$100
69.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$47,755,925
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 69 and multiply by \$100.	\$1.0469/\$100
71.	2021 debt rate. Enter the rate from line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.1033/\$100
72.	De minimis rate. Add lines 68,70, and 71.	\$1.854/\$100

44 Tex. Tax Code § 26.012(8-a)

45 Tex. Tax Code § 26.063(a)(1)

2021 Tax Rate Calculation Worksheet CITY OF HUBBARD

Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

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

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

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year. Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

**2021 Tax Rate Calculation Worksheet
CITY OF HUBBARD**

Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate (continued)

73.	2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.8354/\$100
74.	<p>Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	\$0/\$100
75.	Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	\$0/\$100
76.	Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$375,809
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$0
78.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$47,404,615
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$0/\$100
80.	2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$0.8317/\$100

48 Tex. Tax Code § 26.042(c)

49 Tex. Tax Code § 26.042(b)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax).

Indicate the line number used: 56

\$0.7927/\$100

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

Indicate the line number used: 80

\$0.8317/\$100

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

\$1.854/\$100

Taxing Unit Representative Name and Signature

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

Print Here

Kristi Hill _____

Printed Name of Taxing Unit Representative

Sign Here

Kristi Hill _____
Taxing Unit Representative

Date

8/4/2021 _____

50 Tex. Tax Code ?? 26.04(c-2) and (d-2)

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

Entity Name: CITY OF HUBBARD

Date: 08/04/2021

1. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$45,104,680
2. 2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.835400
3. Taxes refunded for years preceding tax year 2020. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$376,804
5. 2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$47,755,925
6. 2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.792700
7. 2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$378,561
8. Last year's total levy. Sum of line 4 for all funds.	\$376,804
9. 2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$378,561
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$1,757

CITY OF HUBBARD
118 NORTH MAGNOLIA HUBBARD TEXAS
www.hubbardcity.com

Mary Alderman, Mayor
Chris Howell, Alderman
Roger Lynch, Alderman

Kenneth Baldwin, Mayor Pro-Tem
Marty Kimbrough, Alderman
Wayne Taylor, Alderman

Jason Patrick, City Manager

Diana Echartea, City Secretary

2021-2022 FISCAL YEAR BUDGET

This budget will raise more total property taxes than last year's budget by \$276.33 which is 0.0595%, and of that amount \$2,784.83 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF HUBBARD - GENERAL FUND 2021-2022 PROPOSED BUDGET

October 2021 through September 2022

Oct '21 - Sep '22

Ordinary Income/Expense	
Income	
4400 · POLICE INCOME	910.00
4080 · PERMITS	
4085 · SOLICITORS PERMIT	30.00
4081 · SPECIFIC USE PERMIT- OTHER	500.00
4082 · ALCOHOL PERMIT/LICENSE	715.00
4083 · BUILDING/MOBILE HOME PERMITS	900.00
Total 4080 · PERMITS	2,145.00
4075 · INSPECTION INCOME	
4300 · CITY PARKS	800.00
4303 · CITY PARK KIDDY LAND	50.00
4302 · CITY PARK BY POOL	50.00
4301 · CITY LAKE PARKS	1,000.00
Total 4300 · CITY PARKS	1,100.00
4200 · HEDC SERVICES	
4203 · HEDC RECREATION	2,700.00
4201 · HEDC POOL	9,000.00
4200 · HEDC SERVICES - Other	2,000.00
Total 4200 · HEDC SERVICES	13,700.00
4035 · LATE RENDITION PENALTIES	150.00
4055 · HOTEL/MOTEL TAX REVENUE	3,600.00
4010 · CURRENT TAXES	375,000.00
4020 · DELINQUENT TAXES	17,000.00
4030 · PENALTIES & INTEREST	10,500.00
4040 · FRANCHISE TAXES	79,000.00
4050 · SALES TAXES	140,000.00
4060 · COURT FINES	
4064 · MUNICIPAL JURY FUND	50.00
4065 · PAST DUE FINES	55,000.00
4062 · LOCAL TIME PAYMENT FEE	200.00
4060 · COURT FINES - Other	250,000.00
Total 4060 · COURT FINES	305,250.00
4100 · MISCELLANEOUS INCOME	
4106 · RETURN CK FEES	60.00
4103 · EQUIPMENT SALES	6,500.00
4107 · Notary	125.00
4105 · MISCELLANEOUS INCOME/SALES	1,500.00
Total 4100 · MISCELLANEOUS INCOME	8,185.00

CITY OF HUBBARD - GENERAL FUND
2021-2022 PROPOSED BUDGET
 October 2021 through September 2022

	Oct '21 - Sep 22
Total Income	957,340.00
Gross Profit	957,340.00
Expense	
610 · CITY HALL BUILDING EXP	6,000.00
6104 · CITY HALL CLEANING	6,500.00
6102 · City Hall Supplies	19,900.00
6101 · City Hall Utilities	5,000.00
6100 · City Hall R&M	5,000.00
Total 610 · CITY HALL BUILDING EXP	37,400.00
540 · JUVENILE CASE MANAGER	
5402 · JUVENILE CM FUND EXP	1,500.00
5401 · JUV CASE MGER PAYROLL TAXES	500.00
5400 · JUV CASE MGER SALARIES	7,000.00
Total 540 · JUVENILE CASE MANAGER	9,000.00
500 · ADMINISTRATION	
5050 · ADMIN CELL	500.00
5010 · ADMIN TRAINING	5,000.00
5002 · ADMINISTRATION PAYROLL TAXES	3,730.00
5000 · ADMINISTRATION SALARIES	48,750.00
5017 · ADMINISTRATION R&M SYSTEMS	1,700.00
5003 · ADMINISTRATION EMPLOYEE INSURAN	500.00
5025 · ADMINISTRATION ADVERTISING	500.00
5004 · ADMINISTRATION MATCH TMRS	1,453.00
Total 500 · ADMINISTRATION	62,133.00
520 · POLICE EXPENSE	
5291 · Communication Tower	289.00
5290 · POLICE PHONES	7,000.00
5255 · POLICE UNIFORMS	2,000.00
5211 · POLICE TRAVEL	2,500.00
5210 · POLICE TRAINING	2,500.00
5245 · K-9 EXPENSE	1,000.00
5230 · POLICE CAPITAL OUTLAY	9,801.00
5235 · POLICE SUPPLIES	3,000.00
5236 · Technology	3,000.00
5235 · POLICE SUPPLIES - Other	3,000.00
Total 5235 · POLICE SUPPLIES	6,000.00
5265 · POLICE ADV.	100.00

**CITY OF HUBBARD - GENERAL FUND
2021-2022 PROPOSED BUDGET**

October 2021 through September 2022

Oct '21 - Sep 22

5222 · LAW ENFORCEMENT LIABILITY	3,630.00
5215 · POLICE R&M EQUIPMENT	10,000.00
5203 · POLICE EMPLOYEE INSURANCE	24,418.00
5225 · POLICE FUEL	15,000.00
5250 · POLICE PROFESSIONAL FEES	5,000.00
5221 · ANIMAL MORTALITY LIABILITY	633.00
5200 · POLICE SALARIES	6,101.00
5201 · POLICE OVERTIME SALARIES	6,780.00
5204 · POLICE MATCH TMRS	221,392.00
5200 · POLICE SALARIES - Other	
Total 5200 · POLICE SALARIES	234,273.00
5202 · POLICE PAYROLL TAXES	17,404.00
Total 520 · POLICE EXPENSE	341,548.00
670 · TAXES ON FINES	148,500.00
530 · STREET EXPENSE	
5390 · STREET UTILITIES	856.00
5393 · City Barn	36,500.00
5391 · Street Lights	
Total 5390 · STREET UTILITIES	36,356.00
5395 · STREET CELL PHONE	360.00
5360 · STREET CONTRACT LABOR	2,000.00
5355 · STREETS UNIFORMS	500.00
5302 · STREET PAYROLL TAXES	2,391.00
5300 · STREET SALARIES	30,160.00
5301 · STREET PAYROLL OVERTIME	1,088.00
5315 · STREETS R&M EQUIPMENT	6,000.00
5317 · STREET R&M SYSTEMS	17,500.00
5325 · STREET FUEL	5,000.00
5304 · STREET MATCH TMRS	932.00
5324 · MOTORGRADER/TRUCK PURCHASES	1,200.00
5303 · STREET EMPLOYEE INSURANCE	4,884.00
Total 530 · STREET EXPENSE	108,371.00
580 · PARKS EXPENDITURES	
5890 · PARKS UTILITIES	800.00
Total 580 · PARKS EXPENDITURES	800.00
510 · JUDICIAL	
5110 · JUDICIAL TRAINING	1,000.00

**CITY OF HUBBARD - GENERAL FUND
2021-2022 PROPOSED BUDGET
October 2021 through September 2022**

Oct '21 - Sep 22

5100 · JUDICIAL SALARIES	34,632.00
5102 · JUDICIAL PAYROLL TAXES	2,673.00
5101 · JUDICIAL PAYROLL OVERTIME	300.00
5104 · JUDICIAL MATCH TMRS	1,041.00
5103 · Employee Insurance - Judicial	4,884.00
Total 510 · JUDICIAL	44,530.00

560 · POOL EXPENSE	1,288.00
5695 · POOL GARBAGE	1,400.00
5635 · POOL SUPPLIES	1,900.00
5690 · POOL UTILITIES	12,500.00
5615 · POOL Repair and Maintenance	17,088.00
Total 560 · POOL EXPENSE	17,088.00

550 · RECREATION CENTER EXPENSE	0.00
5504 · RECREATION CONTRACT LABOR	8,000.00
5503 · Rec R&M	5,900.00
5590 · RECREATION CENTER UTILITIES	0.00
5501 · REC PAYROLL TAXES	0.00
5500 · REC CENTER SALARIES	1,600.00
5502 · RECREATION CENTER MISCELLANEOUS	15,500.00
Total 550 · RECREATION CENTER EXPENSE	15,500.00

570 · VOL FIREDEPARTMENT EXPENSE	4,400.00
5790 · FIRE DEPT. UTILITIES	1,400.00
5705 · FIRE/COUNCIL RETIREMENT	3,600.00
5720 · FIRE FUEL	10,000.00
5700 · FIRE PROTECTION	19,400.00
Total 570 · VOL FIREDEPARTMENT EXPENSE	19,400.00

640 · OTHER EXPENSE	1,800.00
6404 · CLEAN UP DAY	500.00
6473 · UNEMPLOYMENT	18,721.00
6471 · WORKERS COMPENSATION	14,296.00
6470 · PROPERTY LIABILITY INS.	4,000.00
6420 · POSTAGE	500.00
6400 · MISCELLANEOUS EXPENSE	600.00
6409 · WEBSITE	4,000.00
6407 · Ordinance Codification	1,500.00
6405 · ELECTIONS	1,500.00
6401 · MISC EXP other	6,600.00
Total 6400 · MISCELLANEOUS EXPENSE	25,500.00

6435 · BANK SERVICE CHARGE	25.00
6415 · DUES, FEES & PUBLICATIONS	6,600.00
Total 6400 · MISCELLANEOUS EXPENSE	25,500.00

CITY OF HUBBARD - GENERAL FUND
2021-2022 PROPOSED BUDGET
 October 2021 through September 2022

	Oct '21 - Sep 22
6472 · LIABILITY COVERAGE	8,243.00
Total 640 · OTHER EXPENSE	56,685.00
600 · PROFESSIONAL FEES	55,000.00
Total Expense	915,955.00
Net Ordinary Income	41,385.00
Other Income/Expense	
Other Income	800.00
7017 · DONATIONS - RECREATION	700.00
7020 · INTEREST INCOME	1,500.00
Total Other Income	9,801.00
Other Expense	9,801.00
8450 · PD TAHOE GOVT CAPITAL EXPENSE	9,801.00
Total Other Expense	-8,301.00
Net Other Income	33,084.00
Net Income	<u>33,084.00</u>

WATER, SEWER & SANITATION
2021-2022 PROPOSED BUDGET
 October 2021 through September 2022

	Oct '21 - Sep 22
Ordinary Income/Expense	
Income	
4090 · Supplement from GF to pay bills	0.00
4005 · RETURN CK FEES	300.00
4051 · Prairie Land Conservation Tax	10,860.00
4085 · GENERAL FUND DEBT PAYMENT	
4084 · TAX INCOME	60,000.00
Total 4085 · GENERAL FUND DEBT PAYMENT	60,000.00
Expense	
4010 · WATER	480,000.00
4020 · SEWER	190,000.00
4030 · SANITATION	175,018.00
4040 · LATE CHARGE	16,460.00
4050 · RECONNECT FEE	3,780.00
4060 · WATER/SEWER TAP	800.00
4070 · MISCELLANEOUS INCOME	
4071 · MISCELLANEOUS INCOME	500.00
Total 4070 · MISCELLANEOUS INCOME	500.00
Total Income	937,698.00
Gross Profit	937,698.00
Expense	
6800 · Prairie Land Conservation fee	10,860.00
6175 · INSPECTION FEE EXPENSE	550.00
6400 · BANK FEES	400.00
6320 · ADVERTISING	300.00
6370 · CONTRACT SERVICES	2,000.00
6350 · DUES, FEES & SUBSCRIPTIONS	2,000.00
6340 · FUEL	5,000.00
6070 · MISCELLANEOUS EXPENSE	0.00
6300 · OFFICE SUPPLIES	0.00
6315 · POSTAGE	3,500.00
6120 · PROFESSIONAL FEES	14,500.00
6126 · WTP/WWT/ OPERATOR	15,000.00
6120 · PROFESSIONAL FEES - Other	
Total 6120 · PROFESSIONAL FEES	29,500.00
6130 · REPAIRS & MAINTENANCE	
6134 · RENTAL OF EQUIPMENT	15,000.00
6131 · EQUIPMENT	
6131.1 · EQUIPMENT LABOR/SERVICE	15,000.00
6131 · EQUIPMENT - Other	0.00

WATER, SEWER & SANITATION
2021-2022 PROPOSED BUDGET
 October 2021 through September 2022

	Oct '21 - Sep 22
Total 6131 · EQUIPMENT	15,000.00
6132 · SYSTEM	
6132.1 · SYSTEMS LABOR/SERVICE	137,000.00
6132 · SYSTEM - Other	0.00
Total 6132 · SYSTEM	137,000.00
6133 · R&M WASTEWATER IMPROVEMENT	0.00
6130 · REPAIRS & MAINTENANCE - Other	0.00
Total 6130 · REPAIRS & MAINTENANCE	167,000.00
6140 · PAYROLL	
6040 · EMPLOYEE INSURANCE	20,465.00
6045.1 · TMRS Pension Expense	4,564.00
6090 · PAYROLL TAXES	11,715.00
6142 · SALARIES OVERTIME	6,500.00
6141 · SALARIES	146,640.00
Total 6140 · PAYROLL	189,884.00
6150 · SANITATION EXPENSE	
6151 · GARBAGE	138,000.00
6152 · SLUDGE	12,500.00
Total 6150 · SANITATION EXPENSE	150,500.00
6305 · SUPPLIES	5,000.00
6325 · TRAINING	2,300.00
6330 · TRAVEL	0.00
6310 · UNIFORMS	500.00
UTILITIES	
6204 · CELL PHONES	500.00
6203 · SEWER LIFT STATIONS	1,750.00
6202 · SEWER PLANT	17,500.00
6201 · WATER PLANT	28,000.00
UTILITIES - Other	0.00
Total UTILITIES	47,750.00
6210 · WATER PURCHASES	60,000.00
6030 · WORKERS COMPENSATION	3,500.00
Total Expense	680,544.00
Net Ordinary Income	257,154.00
Other Income/Expense	
Other Income	

WATER, SEWER & SANITATION
2021-2022 PROPOSED BUDGET
 October 2021 through September 2022

	Oct '21 - Sep 22
7005 - GENERAL LAND OFFICE FUNDS	0.00
7010 - TWDB LOAN INCOME	
7011 - 2012 TWDB 62512 1.5Mii Income	0.00
Total 7010 - TWDB LOAN INCOME	0.00
7000 - GRANT PROCEEDS	
7003 - TX CDBG #7220199 SEWER LINE	300,000.00
7000 - GRANT PROCEEDS - Other	0.00
Total 7000 - GRANT PROCEEDS	300,000.00
7100 - INTEREST INCOME	600.00
Total Other Income	300,600.00
Other Expense	
GOVT CAPITAL EXPENSE	
8031 - EQUIP 2020 GOVT CAPITAL #9247	2,617.00
8030 - WTP Loan 7320 - Gov Capital	1,302.00
Total GOVT CAPITAL EXPENSE	3,919.00
8005 - GRANT WORKS - ADM GLO	
8006 - KSA ENGINEERS - ENGINEER-GLO	0.00
Total 8005 - GRANT WORKS - ADM GLO	0.00
8010 - TWDB LOAN	
8011 - 2012 TWDB 62512 1.5Mii Expense	40,000.00
Total 8010 - TWDB LOAN	40,000.00
8000 - GRANT EXPENSE	
8009 - CDBG #7220199 SEWER LINE EXP	300,000.00
Total 8000 - GRANT EXPENSE	300,000.00
8100 - INTEREST EXPENSE	72,359.00
8110 - DEBT PAYMENT	201,000.00
Total Other Expense	617,278.00
Net Other Income	-316,678.00
Net Income	-59,524.00

HUBBARD ECONOMIC DEVELOPMENT CORP
2021-2022 PROPOSED BUDGET
 October 2021 through September 2022

	Oct '21 - Sep '22
Ordinary Income/Expense	
Income	
4000 · SALES REVENUE	65,300.00
4001 · MISC	140.00
4002 · RENTAL INCOME	5,475.00
4002.3 · Civic Center Rental Deposit	8,000.00
4002 · RENTAL INCOME - Other	13,475.00
Total 4002 · RENTAL INCOME	13,475.00
4006 · VENDOR INCOME	2,200.00
4007 · BILLBOARD INCOME	5,910.00
Total Income	87,025.00
Expense	
6000 · ADMINISTRATIVE	100.00
6010 · OFFICE SUPPLIES	400.00
6020 · ADVERTISING & PUBLICITY	1,000.00
6021 · ADVERTISING	1,000.00
Total 6020 · ADVERTISING & PUBLICITY	1,000.00
6025 · CITY OF HUBBARD SERVICES	2,000.00
6030 · PROFESSIONAL FEES	2,000.00
6035 · CONTRACT LABOR	1,200.00
6040 · TRAINING	500.00
6060 · UNBUDGETED MISC.	500.00
6075 · SALES TAX ABATEMENT - SONIC	41,000.00
6100 · CIVIC CENTER EXPENDITURES	
6103 · Loan Refinance Pymts \$250,000	
6103.1 · Loan Refinance \$260021.36	24,865.00
Total 6103 · Loan Refinance Pymts \$250,000	24,865.00
6104 · Building Improvements	1,500.00
6105 · Civic Center Utilities	8,000.00
6107 · Pest Control	150.00
6108 · Equipment/Supplies	1,000.00
Total 6100 · CIVIC CENTER EXPENDITURES	35,515.00
6510 · PARKS SYSTEM	1,120.00
6511 · RAILS TO TRAILS	2,700.00
6513 · RECREATION CENTER	9,000.00
6514 · POOL	12,820.00
Total 6510 · PARKS SYSTEM	12,820.00

HUBBARD ECONOMIC DEVELOPMENT CORP
2021-2022 PROPOSED BUDGET
October 2021 through September 2022

	Oct '21 - Sep 22
Total Expense	97,035.00
Net Ordinary Income	-10,010.00
Other Income/Expense	
Other Income	
7106 - FUNDRAISERS	1,000.00
7107 - DONATIONS	500.00
7300 - GRANT PROCEEDS	2,000.00
9500 - INTEREST INCOME	50.00
Total Other Income	3,550.00
Other Expense	
6760 - FUNDRAISING EVENTS	200.00
Total Other Expense	200.00
Net Other Income	3,350.00
Net Income	<u><u>-6,660.00</u></u>