AGENDA
WATAUGA CITY COUNCIL
SPECIAL MEETING
CITY HALL COUNCIL CHAMBER
7105 WHITLEY ROAD, WATAUGA, TX 76148
TUESDAY, AUGUST 3, 2021
6:30 PM

This notice is posted pursuant to the Texas Open Meetings Act. Notice is hereby given that a **Special City Council Meeting** of the City of Watauga, Texas will be held at which time the following subjects will be discussed and may be acted upon.

CALL TO ORDER (Council Members, City Staff, Members of the Public - when speaking during the meeting please speak directly into the microphones on the dais or podium)

ROLL CALL

ANNOUNCEMENTS

PUBLIC COMMENT If speaking for an organization or group, the speaker should identify the group represented. If speaking during Public Comment (for matters not posted on that particular meeting's agenda), members of the City Council and Staff may only provide a statement of factual information in response to the inquiry or recite existing policy in response (e.g., to correct a factual misstatement made by the citizen or provide factual information requested by the citizen). Any deliberation of or decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda for a future meeting. If necessary, the Chair will task the City Manager to respond to the citizen and report back to the City Council as soon as practicable. Such report to the-City Council shall not constitute a meeting called by the City Council nor shall it constitute deliberation or formal action. Individual citizens addressing the City Council during Public Comment shall not exceed three (3) minutes in their comments; however, the Chair may extend or reduce the speaker's allotted time in order to conduct an efficient and effective public meeting. The time allotted shall not be donated to others desiring to speak. Public Comment is not established to engage in a conversation with the Council and no formal Council action will be taken.

PUBLIC TESTIMONY FOR ACTION ITEMS Only those persons who submit a completed Request to Speak form prior to the agenda item being introduced by the Chair will be allowed to speak on agenda items set for action (this doesn't include presentations or reports). The Chair shall ask each person requesting to speak to approach the podium when called to speak. Speakers time shall generally not exceed three (3) minutes in their comments and all comments must be germane to the specific agenda item being discussed; however, the Chair may extend or reduce the speaker's allotted time. Speakers shall not be permitted to donate their time to other speakers. Members of the City Council may ask questions or discuss the item directly with the citizen during the citizen's testimony if necessary. Any discussion between a Council member and the citizen will not count toward the time limit and Council Members are encouraged not to speak until the citizen has first utilized their allocated time.

CONSENT AGENDA All of the items on the consent agenda are considered to be self-explanatory by the Council and will be enacted with one motion, one second, and one vote. There will be no separate discussion of these items.

1. Shared Services Agreement renewal for Jail and Dispatch services
   Robert Parker, Chief of Police
   Andrea Gardner, City Manager

2. Consider action and approval of a resolution accepting the Certified Tax Roll for Tax Year 2021 from the Tarrant Appraisal District as certified by the Chief Appraiser Jeff Law
   Sandra Gibson, Director of Finance
   Andrea Gardner, City Manager

ACTION ITEMS

1. Discuss and consider action on setting a Public Hearing on the FY2021-2022 Proposed Budget for August 23, 2021 at 6:30 p.m.
   Sandra Gibson, Director of Finance
   Andrea Gardner, City Manager

2. Discuss and consider action on setting a Public Hearing for the FY2021-2022 Proposed Tax Rate
   Sandra Gibson, Director of Finance
   Andrea Gardner, City Manager

3. Discuss and consider action on the proposed tax rate of $0.5804 per $100 valuation for the FY2021-2022 Fiscal Year
   Sandra Gibson, Director of Finance
   Andrea Gardner, City Manager

4. Discuss and consider action on setting the date to adopt the proposed tax rate for the FY2021-2022 Fiscal Year for September 13, 2021
   Sandra Gibson, Director of Finance
   Andrea Gardner, City Manager

5. Discuss and provide direction on employee health, dental and vision insurance plan design and employer contribution amounts
Marcia Reyna, Human Resources and Civil Service Director
Andrea Gardner, City Manager

EXECUTIVE SESSION The City Council will recess its open meeting and reconvene in executive session to discuss the following items pursuant to the below referenced section(s) of the Texas Government Code:

1. Pursuant to Section 551.074, to deliberate upon the duties of the City Manager, Andrea Gardner
Andrea Gardner, City Manager

2. Pursuant to Section 551.074, to deliberate upon the duties of the Mayor, Arthur L. Miner
Andrea Gardner, City Manager

RECONVENE

The City Council will return to open session in the City Council Chamber for possible discussion and action as a result of the Executive Session as follows:

ITEMS OF EXECUTIVE SESSION DELIBERATION

ADJOURNMENT

Meeting Notices and Reservation of Rights
The City Council may retire to executive session any time between the meeting's opening and adjournment for the purpose of consultation with legal counsel pursuant to Chapter 551.071 of the Texas Government Code; discussion of personnel matters pursuant to Chapter 551.074 of the Texas Government Code if the requisite information is otherwise posted; deliberation regarding real property pursuant to Chapter 551.072 of the Texas Government Code; deliberation regarding economic development negotiations pursuant to Chapter 551.087 of the Texas Government Code; and/or deliberation regarding the deployment, or specific occasions for implementation of security personnel or devices pursuant to Chapter 551.076 of the Texas Government Code (as applicable) when determined necessary by the to address a subject matter on the agenda. Action, if any, will be taken in open session.

This agenda has been reviewed and approved by the City's legal counsel and the presence of any subject in any Executive Session portion of the agenda constitutes a written interpretation of Texas Government Code Chapter 551 by legal counsel for the governmental body and constitutes an opinion by the attorney that the items discussed therein may be legally discussed in the closed portion of the meeting considering available opinions of a court of record and opinions of the Texas Attorney General known to the attorney. This provision has been added to this agenda with the intent to meet all elements necessary to satisfy Texas Government Code Chapter 551.144(c) and the meeting is conducted by all participants in reliance on this opinion.

Attendance by Other Elected or Appointed Officials: It is anticipated that members of other governmental bodies, and/or city council, boards, commissions and/or committees may attend the meeting in numbers that may constitute a quorum of the body, board, commission and/or committee. Notice is hereby given that the meeting, to the extent required by law, is also noticed as a possible meeting of the other body, board, commission and/or committee, whose members may be in attendance, if such numbers constitute a quorum. The members of the city council, boards, commissions and/or committees may be permitted to participate in discussions on the same items listed on the agenda, which occur at the meeting, but no action will be taken by such in attendance unless such item and action is specifically provided for on an agenda for that city council, body, board, commission or committee subject to the Texas Open Meetings Act.

NOTICE

THIS FACILITY IS WHEELCHAIR ACCESSIBLE AND ACCESSIBLE PARKING SPACES ARE AVAILABLE. REQUESTS FOR ACCOMMODATIONS OR INTERPRETIVE SERVICES MUST BE MADE 48 HOURS PRIOR TO THIS MEETING. PLEASE CONTACT THE CITY SECRETARY'S OFFICE AT (817) 514-5825, OR FAX (817) 514-3625.

I, Andrea Gardner, City Secretary for the City of Watauga, hereby certify that this agenda was posted on the bulletin boards at City Hall, 7105 Whitley Road, Watauga, Texas, on Friday, July 30, 2021, before 6:00 p.m., in accordance with Chapter 551 of the Texas Government Code.

Andrea Gardner

Andrea Gardner, City Secretary

CITY OF WATAUGA, TEXAS

AGENDA MEMORANDUM

DATE: July 28, 2021

TO: Honorable City Council Members

FROM: Robert Parker, Chief of Police

THROUGH: Andrea Gardner, City Manager

SUBJECT: Shared Services Agreement renewal for Jail and Dispatch services

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BACKGROUND/INFORMATION:

In 2011 the Cities of Watauga, North Richland Hills, Richland Hills and Haltom City entered into an Interlocal Agreement for the shared services of Jail and Public Safety Dispatch with a 10 year term that expires on September 30, 2021. The original agreement was developed by the sitting Chiefs of Police and Fire Chiefs at the time after many meetings and discussions and was approved by each City Council. The primary desire to enter into the agreement was to reduce costs for each city by removing the redundancy of services provided by each city as well as having more availability of staffing on calls of significance available within seconds rather than minutes. These goals have been met with this agreement and have afforded the citizens of each city to be served in a greater capacity.

The service being provided by North Richland Hills for both Jail and Dispatch are billed based on usage level of each city and has provided cost savings as well as a force multiplier at events of a magnitude greater than our staffing can appropriately manage. The percentage of use by Watauga is approximately 16% of the total cost. This renewal will continue to be more cost effective than supporting our own Jail and Dispatch by saving employee cost, maintenance of equipment and liability.

This Interlocal Agreement renewal includes minor language changes from the original agreement changing it from an initial agreement to a continuation. All four Cities Police and Fire Chiefs have met multiple times and are in concert with the renewal of the agreement.

FINANCIAL IMPLICATIONS:

Funds have been budgeted for this agreement

RECOMMENDATION/ACTION DESIRED:

It is the desire of the Chief of Police and the Fire Chief for City Council to authorize the City Manager to execute the the Interlocal Agreement for Shared Services.

AGENDA MEMORANDUM

ATTACHMENTS/ SUPPORTING DOCUMENTATION:

1. FINAL 2021 Interlocal Agreement for shared services

REVIEWED BY:

Robert Parker, Chief of Police	Approved - 7/28/2021
Shawn Fannan, Fire Chief	Approved - 7/28/2021
Karrie Marling, Legal	Approved - 7/30/2021
George Hyde, Legal	Approved - 7/30/2021
Andrea Gardner, City Manager	Approved - 7/30/2021
Raquel Guajardo, Deputy City Secretary	Final Approval - 7/30/2021

Approved as to form for inclusion on Agenda

INTERLOCAL AGREEMENT
FOR COMBINED PUBLIC SAFETY DISPATCHING
AND JAIL SERVICES FOR THE CITIES OF NORTH RICHLAND HILLS, HALTOM CITY, RICHLAND HILLS, AND WATAUGA TEXAS

THE STATE OF TEXAS §
COUNTY OF TARRANT §

The parties to this Agreement ("AGREEMENT") are the Cities of North Richland Hills ("NORTH RICHLAND HILLS"), Haltom City ("HALTOM CITY"), Richland Hills ("RICHLAND HILLS"), and Watauga ("WATAUGA"), all Home Rule municipalities of Tarrant County, Texas, each acting by and through its duly authorized city manager or mayor.

W I T N E S E T H:

WHEREAS, NORTH RICHLAND HILLS, HALTOM CITY, RICHLAND HILLS and WATAUGA have previously entered into an Interlocal Agreement for the provision of combined public safety dispatching ("Dispatching") and jail services ("Jail Services") to provide their residents and businesses with a more effective and efficient delivery of these key public safety services; and

WHEREAS, NORTH RICHLAND HILLS, HALTOM CITY, RICHLAND HILLS and WATAUGA desire to continue combined Dispatching and Jail Services for the benefit of their residents and businesses; and

WHEREAS, NORTH RICHLAND HILLS has the facilities available to perform the Dispatching and Jail Services for these cities; and

WHEREAS, NORTH RICHLAND HILLS, HALTOM CITY, RICHLAND HILLS, and WATAUGA desire to enter into this Agreement to utilize a shared services program that combines Dispatching and Jail Services to deliver these key public safety services at the highest level possible for each city in accordance with the terms and conditions set forth herein; and

WHEREAS, all payments for Dispatching and Jail Services to be made hereunder shall be made from current revenues available to the paying party; and

WHEREAS, NORTH RICHLAND HILLS, HALTOM CITY, RICHLAND HILLS, and WATAUGA have concluded that this Agreement fairly compensates the performing party for the Dispatching and Jail Services being provided hereunder; and

WHEREAS, the City Councils of NORTH RICHLAND HILLS, HALTOM CITY, RICHLAND HILLS, and WATAUGA believe that this Agreement is in the best interests of these respective cities; and

WHEREAS, this Agreement has been approved by the governing bodies of the respective cities; and

WHEREAS, this Agreement is authorized by and in conformance with Chapter 791 of the Texas Government Code, the Interlocal Cooperation Act (the "Act").

NOW THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND CONSIDERATION PROVIDED FOR HEREIN, THE RECEIPT AND SUFFICIENCY OF WHICH ARE HEREBY CONFIRMED, NORTH RICHLAND HILLS, HALTOM CITY, RICHLAND HILLS, AND WATAUGA HEREBY AGREE AS FOLLOWS:

Section 1. **Recitals.** All matters stated above in the preamble are found to be true and correct and are incorporated herein by reference as if copied in their entirety.

Section 2**.** **Term.** This Agreement shall be for a term of ten (10) years commencing on October 1, 2021 and expiring September 30, 2031, unless terminated earlier in accordance with this Agreement. The parties may further extend the Agreement for two additional terms of five years each upon mutual written consent of the parties.

Section 3. **Scope of Services to be Provided by NORTH RICHLAND HILLS.** NORTH RICHLAND HILLS hereby agrees to provide HALTOM CITY, RICHLAND HILLS, and WATAUGA the following equipment, services, personnel, and facilities:

a. NORTH RICHLAND HILLS will employ a dedicated Public Safety System Administrator who will provide technical oversight to computer and connectivity systems associated with this shared services program. The cost of this employee will commence upon the start of employment and be shared with the partner cities based on percentage(s) for communication expense sharing outlined in the attached Exhibit A.

b. NORTH RICHLAND HILLS will provide Jail Services to HALTOM CITY, RICHLAND HILLS, and WATAUGA at the NORTH RICHLAND HILLS Police Department. The NORTH RICHLAND HILLS Municipal Judge will work with the HALTOM CITY, RICHLAND HILLS, and WATAUGA Municipal Judge(s) in establishing a mutually agreeable daily arraignment protocol of their respective prisoners. NORTH RICHLAND HILLLS may also utilize Tarrant County magistration to meet this requirement. NORTH RICHLAND HILLS will provide the necessary detention officers and other employees to properly supervise and operate NORTH RICHLAND HILLS' jail facility ("Jail Facility"). HALTOM CITY, RICHLAND HILLS, and WATAUGA prisoners shall be released in accordance with specific written procedures agreed upon by the cities. Jail Services shall include at a minimum the following:

1. accepting full responsibility for the custodial care of all persons taken into custody by HALTOM CITY, RICHLAND HILLS, and WATAUGA and delivered to the NORTH RICHLAND HILLS Police Department Jail Facility ("Jail Facility");

2. providing all necessary booking services, magistration procedures, and financial assessments when accepting prisoners at the Jail Facility;

3. providing HALTOM CITY, RICHLAND HILLS, and WATAUGA with full access to inmates for the purpose of conducting interviews or interrogations, in accordance with reasonable regulations established by NORTH RICHLAND HILLS;

4. making available all prisoners whose presence is requested or ordered by a court of competent jurisdiction;

5. releasing prisoners for investigative purposes outside the Jail Facility when such requests are authorized by a HALTOM CITY, RICHLAND HILLS, or WATAUGA duly authorized official; and

6. maintaining a log and other applicable records of these and all other significant events related to HALTOM CITY, RICHLAND HILLS, or WATAUGA prisoners.

c. NORTH RICHLAND HILLS will provide Public Safety Dispatching Services for appropriate police, fire and emergency medical services for HALTOM CITY, RICHLAND HILLS, and WATAUGA. The Dispatching personnel will be NORTH RICHLAND HILLS employees and will be under the supervision and control of the NORTH RICHLAND HILLS Chief of Police or his authorized designee. For identification purposes of this Agreement, the NORTH RICHLAND HILLS Police Department Dispatch Center will be identified as the North Richland Hills/Haltom City/Richland Hills/Watauga Emergency Communication Center ("NHRWECC"). Dispatching services shall be part of the NHRWECC. NORTH RICHLAND HILLS shall at all times maintain sufficient staff to perform the Dispatching Services it provides under this Agreement. Dispatching Services shall mean all public communication functions necessary for the provision by HALTOM CITY, RICHLAND HILLS, and WATAUGA of police, fire, and emergency medical services to the respective cities' citizens, and shall include at a minimum the following:

1. answering and dispatching all emergency 911 and emergency calls for service with the intent to meet the time standards for priority 1 and 2 calls for service for first due companies/units as published in the most current National Fire Protection Association, Association of Public Safety Communications Officials or National Emergency Number Association policy and procedures, as applicable to the services provided under this Agreement;

2. answering any citizen requests for service placed to phone numbers designated by each city after normal working hours, on holidays or during an emergency situation;

3. dispatching police patrol units, fire apparatus, or EMS as appropriate in response to 9-1-1 or other calls, or at the respective city's direction;

4. maintaining radio or other remote communications from dispatch with the field units of each city's police, fire, or EMS units as necessary to facilitate provision of services;

5. maintaining documentary records according to industry standards of all dispatching activity.

d. NORTH RICHLAND HILLS shall provide HALTOM CITY, RICHLAND HILLS, and WATAUGA monthly service reports detailing prisoner counts and dispatch center performance measures including the number of calls for service, response times, number of 9-1-1 emergency calls dispatched, and any other statistical reports requested by the respective cities that are within the reporting capabilities of NORTH RICHLAND HILLS.

e. All Human Resource services necessary for the recruitment, screening, employment, and training of all personnel required to provide Dispatching and Jail

Services to the respective cities, including providing all employee policies and procedures and the administration thereof shall be provided by NORTH RICHLAND HILLS.

f. NORTH RICHLAND HILLS shall provide access to the respective cities' warrant information retained at the dispatch center to the respective cities' police departments, municipal courts and all other law enforcement agencies.

g. NORTH RICHLAND HILLS agrees to perform all services under this Agreement in a good and workmanlike manner, and in accordance with all applicable laws and regulations.

Section 4. **HALTOM CITY, RICHLAND HILLS, and WATAUGA Obligations.**

HALTOM CITY, RICHLAND HILLS, and WATAUGA agree to perform the following:

a. Pay the sum listed in Exhibit A to NORTH RICHLAND HILLS for the Public Safety System Administrator. The amount of charges shall be based on expense percentage share for each city's portion of communication budget as established in Exhibit A. Additional payments will be invoiced as described in Section 5 of this Agreement.

b. Pay the sum listed in Exhibit A to NORTH RICHLAND HILLS for Jail and Dispatching Services for the Fiscal Year 2021/22 beginning on October 1, 2021 and ending on September 30, 2022. The amount of charges shall be established based on the adopted Fiscal Year 2021/22 NORTH RICHLAND HILLS Police Department operating budget for consolidated jail and dispatch operations as expressed in Exhibit A to operate the Jail Facility as a joint detention facility and the Communications Center as a joint dispatch center. This payment represents a percentage cost share of all Jail Services based on the previous calendar year average daily prisoner count for each city and a percentage cost share of all Dispatch Services based on the previous calendar year activity as calculated on Exhibit B (See payment schedule, Exhibit A)

c. Beginning on or about October 1, 2021, pay the sum listed in Exhibit A to NORTH RICHLAND HILLS for General and Administrative Charges based on NORTH RICHLAND HILLS Police Administration, Human Resources Administration, and Information Services Administration operating budget for Fiscal Year 2021/22 . (Payment percentages described in Exhibit A shall remain the same for this item for the duration of this Agreement, except as provided by Section 8 for reduction and/or addition of work, due to withdrawal or addition of municipal parties.)

d. Pay annual maintenance costs for portables and mobile radios owned and/or operated by the respective city. Maintenance and/or repair for all radio equipment not specifically employed in the NHRWECC as a part of this Agreement will be the responsibility of the respective city. The fees for the maintenance agreement for the radio equipment within the NHRWECC will be the responsibility of NORTH RICHLAND HILLS and will be part of the annual budget operating costs of the NHRWECC subject to the cost sharing agreement for Dispatching Services as stated in Exhibit A.

e. Agree to utilize a Records Management System acceptable to NORTH RICHLAND HILLS, HALTOM CITY, RICHLAND HILLS, and WATAUGA that is compatible with the Computer Aided Dispatch System that will be used by the NHRWECC. Each city will be responsible for the purchase and maintenance of all computer workstations at its respective facilities and in their own police and fire vehicles or other public safety emergency equipment. Each city will maintain its own public safety records unit at their individual facility and be responsible for all law enforcement and fire reporting requirements to state and federal agencies. Each city will also be responsible for its unique record dissemination responsibilities to the public, except direct inquiries from the public regarding a jail or public safety dispatching incident.

f. Arrange for the timely delivery of all the required paperwork to properly hold and arraign prisoners for each respective city. Each respective city will be responsible for the transportation of their arrested prisoners to the Jail Facility. Should the need arise for an in-custody transportation for emergency medical treatment of a prisoner housed at the Jail Facility, NORTH RICHLAND HILLS shall provide necessary security at the hospital if an injury was directly caused by actions or events that occurred at the Jail Facility Should this occur, NORTH RICHLAND HIILS reserves the right to have the arresting agency drop any charges or otherwise seek an immediate judicial disposition of the charges. If such injury was not directly caused by actions or events that occurred at the Jail Facility, an officer from the arresting city shall be immediately dispatched to provide the necessary security of the prisoner until a disposition of the prisoner is arranged or the prisoner is returned back to the Jail Facility. If the arresting city has insufficient staffing to immediately facilitate prisoner safekeeping, a NORTH RICHLAND HILLS officer will maintain custody until the arresting city can relieve an officer, which such maintenance of custody by NORTH RICHLAND HILLS shall not to exceed two hours.

g. Each city agrees to provide and maintain at its expense, computer network connectivity between its facility and the NHRWECC. All equipment and network protocols shall be compatible with the equipment and operating software installed and/or operated within the NHRWECC. Each city will employ compatible fire service reporting software capable of directly receiving data file transfers from the dispatch (C.A.D.) software.

Section 5. **Payments for Services Performed.**

a. All payments for System Administrator, Dispatching and Jail Services shall be paid by HALTOM CITY, RICHLAND HILLS and WATAUGA to NORTH RICHLAND HILLS in four (4) equal installments due on the 1st day of each calendar quarter of NORTH RICHLAND HILLS' fiscal year beginning October 1, 2021 in advance of the services performed by NORTH RICHLAND HILLS for HALTOM CITY, RICHLAND HILLS, and WATAUGA, and continuing each subsequent fiscal year thereafter throughout the term of this Agreement.

b. Each annual payment amount for Jail Services shall be in accordance with NORTH RICHLAND HILLS' fiscal year Police Department operating budgeted amount for the Jail Facility adjusted annually to include budgeted increases in operating costs, and capital costs to expand, operate, modify or upgrade the existing jail and intake facilities used by all the cities pursuant to this Agreement as anticipated to be approved by the NORTH RICHLAND HILLS City Council during the annual budgeting process for the upcoming fiscal year beginning October 1, multiplied by the cost share amount to be determined by the average daily prisoner count for each city from the previous calendar year. If any major capital costs of $50,000 or more associated with this section are to be shared with all parties, they must be provided to the Executive Board, as defined in Section 6, for review and approval at least 12 months in advance.

c. Each annual payment for the operation of the NHRWECC shall be in accordance with NORTH RICHLAND HILLS' fiscal year Police Department operating budgeted amount for the communications center adjusted annually to include budgeted increases in operating costs, and capital costs to expand, operate, modify or upgrade the existing dispatch and communication facilities used by all the cities pursuant to this Agreement as anticipated to be approved by the NORTH RICHLAND HILLS City Council during the annual budgeting process for the upcoming fiscal year beginning October 1, multiplied by the cost share percentage determined by the call volume received in the NHRWECC for the previous calendar year for each city. If any major capital costs of $50,000 or more associated with this section are to be shared with all parties, they must be provided to the Executive Board, as defined in Section 6, for review and approval at least 12 months in advance.

d. Each annual payment for the General and Administrative Charge shall be based on the fixed percentages described in Exhibit A, adjusted annually, based on NORTH RICHLAND HILLS' respective departmental costs anticipated to be approved by the NORTH RICHLAND HILLS City Council during the annual budgeting process for the upcoming fiscal year beginning October 1.

e. Any adjustment to the operating budget from year to year will be reasonable and based on specific, identifiable increases in costs associated with operating the Jail Facility, the NHRWECC and the General and Administrative Cost. Increases will be limited to two times the Bureau of Labor Statistic's Consumer Price Index (CPI) for the Dallas-Fort Worth-Arlington, TX Core Based Statistical Area (CBSA), unless otherwise agreed upon in writing by the City Manager from each city. Any such agreement must be made prior to the 90-day termination deadline in Section 7b.

f. NORTH RICHLAND HILLS shall notify HALTOM CITY, RICHLAND HILLS, and WATAUGA of the anticipated costs of the Dispatching and Jail Services and General and Administrative Charges by April 1 of each fiscal year for budgeting and planning purposes. The budget submittal will include an itemized detail of the anticipated cost and the associated difference(s) from the previous fiscal year budget. The final costs will be determined and communicated in writing when the NORTH RICHLAND HILLS City Council adopts the NORTH RICHLAND HILLS annual budget, but shall not exceed the estimate by more than 5% unless written notice is given by August 1 that the number is greater. Notwithstanding this limitation, the approved costs for the Dispatching and Jail Services and General and Administrative Charges shall not exceed a 7% increase above the prior fiscal year costs. The annual cost increase for HALTOM CITY, RICHLAND HILLS, or WATAUGA for the Dispatching and Jail Services and General and Administrative Charges shall not exceed the percentage increase of the NORTH RICHLAND HILLS Police Department's annual operating budget.

Section 6. **Governance.**

a. There will be an Executive Board that consists of the Police and Fire Chiefs from the cities of NORTH RICHLAND HILLS, HALTOM CITY, RICHLAND HILLS, and WATAGUA.

1. Each member of the Executive Board will serve to enhance the individual efforts of each city in the shared services program under this Agreement. The collaboration among each member of the board will further the efforts to deliver the best possible service levels to the respective cities' community.

2. The Executive Board shall meet at least annually, or otherwise as needed, to review compliance with this Agreement and review any changes needed in operations or policy. The Executive Board may be convened upon a minimum of three (3) business days' notice in writing (electronic is authorized) to all board members by the Police Chief of NORTH RICHLAND HILLS, or upon request by any three (3) members of the Executive Board.

3. The Executive Board shall receive suggestions for improvements or changes to the operations of the shared services program from the Advisory Committee and will make recommendations to the NORTH RICHLAND HIILS Police Chief for changes or modifications needed. A written response shall be provided by NRHPD to the Executive Board for each recommendation within ninety (90) days of the Board meeting at which the respective recommendation was made.

4. The entire Executive Board shall be provided the opportunity to participate in the selection process of the NHRWECC manager if a vacancy occurs.

b. There shall be a standing Advisory Committee consisting of three (3) public safety employees of each city to address operational and policy decisions that will arise from operating the NHRWECC and the Jail Facility. The Advisory Committee shall meet at least quarterly.

1. A NORTH RICHLAND HILLS Commander shall be a non-voting member of the Advisory Committee, but will manage the meetings and coordinate with appropriate staff members to attend the meetings for the dissemination of information or to answer questions.

2. The Advisory Committee shall be chaired by a member from each city on an annually rotating basis.

3. The Advisory Committee chair shall be responsible for reporting in writing any recommendations for changes to the Executive Board for consideration.

Section 7. **Termination.**

a. HALTOM CITY, RICHLAND HILLS, or WATAUGA shall have the right to terminate, based on the provisions of this Agreement, if NORTH RICHLAND HILLS breaches any of its terms or fails to perform any of its obligations under this Agreement and then fails to cure the breach or failure within thirty (30) days following written notice from HALTOM CITY, RICHLAND HILLS, or WATAUGA. If the Agreement is terminated under this paragraph, NORTH RICHLAND HILLS shall be entitled to retain money already received prorated to the period from the last payment until the date of termination, and shall refund the remainder to the terminating city.

b. Any city shall have the right to terminate this Agreement by giving written notice to the other parties at least six (6) months prior to October 1 of the subsequent fiscal year for Jail Services; and six (6) months prior to October 1 of the subsequent fiscal year for Dispatch Services; except that a 90 day notice prior to October 1 will be allowed if the termination is based upon the preliminary budget submittal, due to each agency by April 1, that is deemed unacceptable by any party. All payments by HALTOM CITY, RICHLAND HILLS, or WATAUGA to NORTH RICHLAND HILLS shall continue until the termination date or as mutually agreed to by both parties.

Section 8. **Change of Participant Cities.** In the event any city that is party to this shared services Agreement chooses to remove themselves from the program, or in the event additional cities are allowed to participate in the future, the distribution of shared expenses will be re-calculated by NORTH RICHLAND HILLS Police Department and the new distribution percentages will be presented for signature to all parties. The calculation will be based on the reduction and/or addition of work product placed on the NHRWECC and/or Jail Facility expressed as a percentage of the total workload. A document delineating new expense percentages will become an addendum to this Agreement and will be effective from the date of the signature(s). NORTH RICHLAND HILLS retains the exclusive right to add additional participants to the program provided such inclusion does not increase the funding requirement of any current participant.

Section 9. **Notices.** All notices required or provided for in this Agreement shall be sent to the following parties by certified mail – return receipt requested:

City Manager
North Richland Hills
4301 City Point Drive
North Richland Hills, TX 76180

City Manager
Haltom City
5024 Broadway Ave.
Haltom City, TX 76117

City Manager
Richland Hills
3200 Diana Dr.
Richland Hills, TX 76118

City Manager
Watauga
7105 Whitley Rd.
Watauga, TX 76148

Section 10. **Dispute Resolution.**

a. In order to ensure an effective relationship between the parties and to provide the best possible public services, it is mutually agreed that for all disputes arising under this Agreement the parties shall first attempt to resolve such disputes by initiating the process under this Section 10.

b. Except for matters involving the performance of CITY OF NORTH RICHLAND HILLS personnel and employees, all issues regarding the performance of Dispatching or Jail Services and the operation of the NHRWECC and the Jail Facility shall be brought directly to the attention of the NORTH RICHLAND HILLS Chief of Police or his designee. Immediate performance complaints or concerns should be addressed by communicating the problem to the on-duty dispatch center supervisor or detention center supervisor as appropriate. If such issues cannot be resolved by the on-duty supervisor or the detention center supervisor, the issue shall be escalated to the Chief of Police of NORTH RICHLAND HILLS, or his designee. If the issue cannot be resolved by the Chief of Police of NORTH RICHLAND HILLS, the issue shall be escalated and attempted to be resolved between the City Managers of NORTH RICHLAND HILLS, HALTOM CITY, RICHLAND HILLS, and WATAUGA.

c. If such issue cannot be resolved by the City Managers, within sixty (60) days of submission to the City Managers, the parties hereby agree to submit the matter to non-binding mediation before a certified mediator in Tarrant County, Texas, to assist with resolving any such dispute. Completion of mediation by all parties shall be a pre-requisite to the filing of any lawsuit or legal action over such issues. The mediator shall be mutually agreed upon by the parties, and the parties shall share equally in the cost of the mediator; however, each party shall be responsible for its own attorney's fees. If the parties are unable to resolve the dispute through mediation, any party shall have the right to bring any appropriate action or exercise any remedy provided to that party under law.

Section 11. **Venue.** Venue for any legal dispute arising pursuant to this Agreement shall be in Tarrant County, Texas. No claim, lawsuit, or legal action shall be commenced prior to all parties completion of mediation in accordance with Section 10.

Section 12. **Status of parties.** All parties mutually agree that each party shall have exclusive control of the performance of its employees hereunder, and that employees of the parties are in no way to be considered employees of the other parties. The employment rights of any party's personnel assigned under this Agreement will not be abridged.

Section 13. **Responsibility of claims.**

a. NORTH RICHLAND HILLS, HALTOM CITY, RICHLAND HILLS, and WATAUGA each agree to accept full responsibility for the actions of their own officers, agents and employees in the performance or use of the NHRWECC or the Jail Facility, or in the performance or use of Dispatching or Jail Services under this Agreement, and to the extent allowed by law, agree to indemnify and hold harmless the other parties, their officers, agents and employees against all liability, claims, suits, demands, losses, damages and reasonable attorney's fees awarded in accordance with applicable law, including all expense of litigation or settlement, and causes of action of any kind which may arise by reason of injury to or death of any person or for a loss of, damage to, or loss of the use of any property of other persons arising out of or in any way connected to the intentional or negligent acts or omissions of that party, its officers, agents or employees, in the performance or use of the NHRWECC or Jail Facility, or in the performance or use of Dispatching or Jail Services under this Agreement.

b. **It is expressly understood and agreed that, in the execution of this Agreement, NORTH RICHLAND HILLS, HALTOM CITY, RICHLAND HILLS, and WATAUGA do not waive, nor shall be deemed hereby to waive any immunity or defense that would otherwise be available to or against claims arising in the exercise of governmental functions relating hereto or otherwise. By entering into this Agreement, NORTH RICHLAND HILLS, HALTOM CITY, RICHLAND HILLS, and WATAUGA do not create any obligations express or implied, other than those set forth herein, and this Agreement shall not create any rights in any parties not signatory hereto.**

Section 14. NORTH RICHLAND HILLS shall maintain at NORTH RICHLAND HILLS's expense a contingency plan agreeable to the other participant cities which shall allow the continuation of the services under this Agreement at another facility within Northeast Tarrant County in the event that the Jail Facility or NHRWEEC is damaged due to a natural or a man-made disaster and becomes uninhabitable or is unusable, and shall immediately implement such contingency plan in the event of such damage, and shall cooperate with the other participant cities in doing so as expeditiously as possible so as to minimize the disruption to the services to be provided under this Agreement.

Section 15. a. Annually, at the time the costs of Dispatching and Jail Services are recalculated, this Agreement shall be reviewed by all parties for needed clarification and/or revisions.

b. This Agreement may only be modified, changed or altered, upon mutual agreement of the parties, provided that such modification, change and/or alteration is reduced to writing, and approved by the governing bodies of NORTH RICHLAND HILLS, HALTOM CITY, RICHLAND HILLS, and WATAUGA.

Section 16. The execution of this Agreement has been authorized by an act of the respective governing bodies of NORTH RICHLAND HILLS, HALTOM CITY, RICHLAND HILLS, and WATAUGA at a duly called and posted meeting.

Section 17. **Exhibit A** of the Agreement shall be **Shared Services Billing FY2020-2021 Total Consolidation**, which is attached hereto and incorporated into this Agreement. Exhibit A shall include anticipated expenditures for operations, maintenance and administrative costs for shared services under this Agreement for FY2020-2021. During the Term, Exhibit A shall serve as the basis for payments and annual billing adjustments for the parties pursuant to Section 5 of this Agreement.

IN WITNESS WHEREOF, the parties have agreed to the foregoing on this the _____ day of _________________, 2021.

CITY OF NORTH RICHLAND HILLS, TEXAS	**ATTEST:**
By: ______________________________	By: ______________________________
Mark Hindman	Alicia Richardson

City Manager | City Secretary/Chief Governance Officer

CITY OF HALTOM CITY, TEXAS

By: ________________________________
Rex Phelps
City Manager

ATTEST:

By: __________________________________
Art Camacho
City Secretary

CITY OF RICHLAND HILLS, TEXAS

By: _________________________________
Edward Lopez
Mayor

ATTEST:

By: ___________________________________
Cathy Bourg
City Secretary

CITY OF WATAUGA, TEXAS

By: _________________________________
Andrea Gardner
City Manager

ATTEST:

By: ___________________________________
Name: _________________________
City Secretary

APPROVED AS TO FORM:

____
By: Maleshia B. McGinnis
City Attorney for North Richland Hills

____
By: Wayne K. Olson
City Attorney for Haltom City

____
By: Betsy Elam
City Attorney for Richland Hills

____
By: George Hyde
City Attorney for Watauga

EXHIBIT A

NRH

SHARED SERVICES BILLING
FY 2021-2022
TOTAL CONSOLIDATION

PRELIMINARY

Fiber Optic Cable Lease	Monthly Cost	Haltom City	Watauga	Richland Hills	NRH
FY 21-22	$ 400	$ 4,800	$ 4,800	$ 4,800	$ 4,800

Joint Detention Center[1]	Total Operating Budget	Haltom City 29.5%	Watauga 11.5%	Richland Hills 8%	NRH 51%
FY21-22**	$ 1,834,638	$ 541,218	$ 210,983	$ 146,771	$ 935,665
FY 20-21	*$ 1,787,953*	*$ 536,386*	*$ 214,554*	*$ 125,157*	*$ 911,856*
	2.61%				

Fort Worth Jail Services Revenue Offset	Total Service	Haltom City 29.5%	Watauga 11.5%	Richland Hills 8%	NRH 51%
FY 21-22	$ -	$ -	$ -	$ -	$ -
FY 20-21	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*

Joint Communications Center[2]	Total Operating Budget	Haltom City 28.5%	Watauga 15.5%	Richland Hills 9.5%	NRH 46.5%
FY 21-22**	$ 2,445,115	$ 696,858	$ 378,993	$ 232,286	$ 1,136,978
FY20-21	*$ 2,406,070*	*$ 649,639*	*$ 384,971*	*$ 240,607*	*$ 1,130,853*
	1.62%				

Dispatch Console Maintenance Fee[3]	Total Operating Budget	Haltom City 27%	Watauga 18%	Richland Hills 9%	NRH 46%
FY 21-22	$ 47,275	$ 12,764	$ 8,510	$ 4,255	$ 21,747
FY 20-21	*$ 45,898*	*$ 12,392*	*$ 8,262*	*$ 4,131*	*$ 21,113*
	3.00%				

Dispatch Console Software Upgrade Agreement[4]	Total Operating Budget	Haltom City 29%	Watauga 17%	Richland Hills 8%	NRH 46%
FY 21-22	$ 17,630	$ 5,113	$ 2,997	$ 1,410	$ 8,110
FY 20-21	*$ 17,604*	*$ 5,105*	*$ 2,993*	*$ 1,408*	*$ 8,097.84*
	0.15%				

Motorola ASTRO Connectivity Service[5]	Total Operating Budget	Haltom City 29%	Watauga 17%	Richland Hills 8%	NRH 46%
FY 21-22	$ 23,912	$ 6,934	$ 4,065	$ 1,913	$ 11,000
FY 20-21	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*

General/Administrative Charge[6]	Annual Fee	Haltom City 70%	Watauga 20%	Richland Hills 10%	NRH 0%
FY 21-22	$ 38,000	$ 26,600	$ 7,600	$ 3,800	$ -
FY 20-21	*$ 38,000*	*$ 26,600*	*$ 7,600*	*$ 3,800*	*$ -*
	0.00%				

Public Safety System Administrator[7]	Total Service	Haltom City 28%	Watauga 8%	Richland Hills 4%	NRH 60%
FY 21-22**	$ 105,851	$ 29,638	$ 8,468	$ 4,234	$ 63,510
FY 20-21	*$ 92,081*	*$ 25,783*	*$ 7,366*	*$ 3,683*	*$ 55,249*
	14.95%				

TOTAL ANTICIPATED BILLING - AS OF 04/14/2021	Haltom City	Watauga	Richland Hills	NRH
TOTAL FY 2021-22	$ 1,323,925	$ 622,351	$ 399,469	$ 2,181,809
TOTAL FY 2020-21	*$ 1,260,705*	*$ 630,546*	*$ 383,586*	*$ 2,131,969*
DIFFERENCE	*$ 63,220*	*$ (8,195)*	*$ 15,883*	*$ 49,841*
	5.01%	*-1.30%*	*4.14%*	*2.34%*

[1] Total General Fund FY 21-22 8007 Line-Item Budget
[2] Total General Fund FY 21-22 8009 Line-Item Budget
[3] Total FY21-22 Motorola Dispatch Console Maintenance Fee
[4] Total FY21-22 Motorola Console Software Upgrade Agreement
[5] Motorola ASTRO Connectivity Service
[6] Annual Administrative Fees
[7] Total Information Services Fund 7016 Salaries, Benefits for Public Safety Systems Analyst position
**Includes a projected 2.5% merit increase

EXHIBIT B

Activity Measures for Calculating Communication Percentages	
Total # of Calls for Services	This is a combination of Total # of Dispatch Calls for Service and Total # of Traffic Stops.
Total # of Dispatch Calls for Service	This number comes from running report within Spillman: RPCDTCCR (parameters: date range, type of call "L", and agency). Traffic Stops and Court calls are subtracted from the report total to get this number.
Total # of Traffic Stops	This number comes from running Spillman report RPCDTCCR (parameters: Date Range, Call Nature "Traffic Stops", Type of Call "L", and Agency)
Total # of Fire Calls	This number comes from running search in the Spillman Fire table (Parameters: Date Range and Agency).
Total # of 911 Calls	Incoming 911 calls are counted through ECATS report TOP ESN (Parameters: Date Range and ESN (which stands for Emergency Service Number) for each city).
Total # of NCIC/TCIC Transactions	This number is an actual number of transactions that are run through the NCIC/TCIC system each month. The transactions are broken up by city which is determined by ORI. The state provides monthly reports on how many transactions occur. The transaction counts how many dispatchers perform certain transactions. The options query, administrative query (you query something without alerting another agency you queried. This is usually used to verify our agency made an entry correctly) enter, modify, locate, clear and cancel. The options are available to missing persons, wanted persons, stolen guns, lost/missing guns, stolen vehicles, stolen boats, stolen articles, emergency protective orders, regular protective orders, amber alerts, blue alerts, silver alerts and threats to law enforcement.

AGENDA MEMORANDUM

DATE: July 29, 2021

TO: Honorable City Council Members

FROM: Sandra Gibson, Director of Finance

THROUGH: Andrea Gardner, City Manager

SUBJECT: Consider action and approval of a resolution accepting the Certified Tax Roll for Tax Year 2021 from the Tarrant Appraisal District as certified by the Chief Appraiser Jeff Law

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BACKGROUND/INFORMATION:

Section 26.04 of the Texas Tax Code requires the appraisal roll for a taxing unit be submitted to the governing body each year by August 1 or as soon thereafter as practicable. This information shall include the total appraised, assessed, and taxable values for all properties within the City of Watauga's jurisdiction. In addition, this information includes the total taxable value of new property that did not exist on the previous year's tax roll.

The attached information has been supplied by the Tarrant Appraisal District and certified by its chief appraiser, Jeff Law. It reflects the taxable values of all properties on the City of Watauga tax roll as of July 21, 2021. The information from this certified roll is used to calculate the property tax revenues in the Fiscal Year 2021-2022 proposed budget.

FINANCIAL IMPLICATIONS:

N/A

RECOMMENDATION/ACTION DESIRED:

Respectfully recommend the Council review and take action on the item presented.

ATTACHMENTS/ SUPPORTING DOCUMENTATION:

1. City of Watauga July 2021 Certified Tax Roll
2. Resolution Tax Assessment Roll 2021

REVIEWED BY:

Sandra Gibson, Director of Finance	Approved - 7/29/2021
George Hyde, Legal	Approved - 7/30/2021
Andrea Gardner, City Manager	Approved - 7/30/2021
Raquel Guajardo, Deputy City Secretary	Final Approval - 7/30/2021

AGENDA MEMORANDUM

Approved as to form for inclusion on Agenda

Tarrant Appraisal District
Jeff Law, Chief Appraiser

CITY OF WATAUGA 031

Appraisal Roll Information Valuation Summary as of July 21, 2021
2021 Certified Property Information

I, Jeff Law, Chief Appraiser for the Tarrant Appraisal District, to the best of my ability do solemnly swear that the attached is that portion of the appraisal roll for the Tarrant Appraisal District which lists property taxable by the above-named entity and constitutes their Certified Appraisal Roll.

APPRAISED VALUE (Considers Value Caps) -------------------------> $ **1,894,653,093**

Number of Accounts: 20,656

Absolute Exemptions	**$ 65,831,722**
Cases before ARB – Appraised Value	**$ 87,934,942**
Incompletes	**$ 19,483,971**
Partial Exemptions	**$ 79,751,419**
In Process	**$ 0**

NETTAXABLE VALUE --> **$ 1,641,651,039**

Appraised Value minus Absolute Exemption amount, minus Cases before ARB amount, minus Incompletes, minus Partial Exemptions, minus the In Process accounts equals the Net Taxable Value.

ESTIMATED NET TAXABLE VALUE -------------------------------> **$ 1,708,914,183**

Including suggested values to be used for pending ARB accounts (see page two), Incompletes (see page three) and In Process accounts (see page four).

____

Jeff Law, Chief Appraiser

Tarrant Appraisal District
Jeff Law, Chief Appraiser

CITY OF WATAUGA 031

Appraisal Roll Information Valuation Summary as of July 21, 2021
2021 Appraisal Review Board Information

Section 25.01 (c) of the State Property Tax code directs the Chief Appraiser to prepare a list of all properties under protest with the Appraisal Review Board and pending disposition at the time of value roll certification.

The values below are from the ARB roll and are not included in the totals by the Chief Appraiser and represented on page 1 of this report.

$ 87,934,942

Total appraised value of properties under protest.

$ 84,929,568

Net taxable value of properties under protest.

$ 59,450,698

Estimated minimum taxable value for the same properties.

This value should be added to the net taxable value on page one.

Tarrant Appraisal District
Jeff Law, Chief Appraiser

CITY OF WATAUGA 031

Appraisal Roll Information Valuation Summary as of July 21, 2021
2021 Incomplete Property Information

Section 26.01(d) of the State Property Tax Code directs the Chief Appraiser to prepare a list of all properties that are not on the appraisal roll and not included on the ARB roll.

The values below are from the incomplete property listing and are not included in the totals by the Chief Appraiser and represented on page 1 of this report.

<u>The value of incomplete properties are subject to change and are also subject to appeal before the Appraisal Review Board.</u>

$ 19,483,971

Total appraised value of incomplete properties

$ 11,160,638

Net taxable value of properties under of incomplete properties.

$ 7,812,447

Estimated minimum taxable value for the same properties.

This value should be added to the net taxable value on page one

Tarrant Appraisal District
Jeff Law, Chief Appraiser

CITY OF WATAUGA 031

Appraisal Roll Information Valuation Summary as of July 21, 2021

2021 In Process Property Information

The values below are from In Process properties and are not included in the totals by the Chief Appraiser and represented on page 1 of this report.

$ 0

Total appraised value of In Process properties

$ 0

Estimated net taxable value of In Process properties.

This value should be added to the net taxable value on page one.

Value Detail	Market	Appraised	Counts	Taxable
Real Estate Residential	1,571,543,135	1,490,950,806	8,211	1,409,079,084
Real Estate Commercial	331,402,958	331,402,958	316	266,892,054
Real Estate Industrial	0	0	0	0
Personal Property Commercial	71,802,671	71,802,671	738	61,435,919
Personal Property Industrial	2,211	2,211	1	2,211
Mineral Lease Properties	492,453	492,453	11,389	329,983
Agricultural Properties	2,230,929	1,994	1	1,994
Total Value	1,977,474,357	1,894,653,093	20,656	1,737,741,245

Pending Detail	Market	Appraised	Counts	Taxable
Cases Before ARB	90,248,880	87,934,942	424	84,929,568
Incomplete Accounts	19,483,971	19,483,971	318	11,160,638
In Process Accounts	0	0	0	0
Certified Value	1,867,741,506	1,787,234,180	19,914	1,641,651,039

Exemption Detail	Market	Exempt	Counts	Appraised
Absolute Public	27,248,617	27,248,617	78	27,248,617
Absolute Charitable	5,234,652	5,234,652	15	5,234,652
Absolute Miscellaneous	0	0	0	0
Absolute Religious & Private Schools	33,348,453	33,348,453	27	33,348,453
Indigent Housing	0	0	0	0
Nominal Value	152,494	152,494	8,111	152,494
Disabled Vet 10-29%	3,305,929	90,000	18	3,112,390
Disabled Vet 30-49%	2,538,582	97,500	13	2,375,616
Disabled Vet 50-69%	3,101,742	140,000	14	2,847,953
Disabled Vet 70-99%	22,925,829	1,368,000	114	21,154,212
Disabled Vet 100%	11,619,963	9,049,528	54	10,786,101
Surviving Spouse Disabled Vet 100%	2,642,190	1,484,011	13	2,210,445
Donated Disabled Vet	0	0	0	0
Surviving Spouse Donated Disabled Vet	0	0	0	0
Surviving Spouse KIA Armed Service Member	181,481	106,823	1	151,823
Transfer Base Value for SS Disable Vet	184,377	86,000	1	159,500
Inventory	0	0	0	0
Homestead State Mandated-General	0	0	0	0
Homestead State Mandated-Over 65	0	0	0	0
Homestead State Mandated-Disabled Person	0	0	0	0
Homestead State Mandated-Disabled Person Over 65	0	0	0	0
Homestead Local Option-General	0	0	0	0
Homestead Local Option-Over 65	308,509,611	63,517,508	1,610	279,364,215
Homestead Local Option-Disabled Person	0	0	0	0
Homestead Local Option-Disabled Person Over 65	7,706,164	1,620,000	41	6,965,816
Solar & Wind Powered Devices	0	0	0	0
Pollution control	0	0	0	0
Community Housing Development	0	0	0	0
Abatements	0	0	0	0
Historic Sites	0	0	0	0
Foreign Trade Zone	0	0	0	0
Misc Personal Property (Vehicles, etc.)	2,148,811	1,958,853	13	2,148,811
Surviving Spouse of First Responder KLD	0	0	0	0
Transfer Base Value SS KIA Armed Service Member	0	0	0	0
Transfer Base Value SS of First Responder KLD	0	0	0	0
Property Damaged by Disaster	579,863	80,702	3	579,863
Total Exemptions		145,583,141	10,126	

Deferrals	Market	Deferred	Counts	Appraised
Ag Deferrals	2,230,929	2,228,935	1	1,994
Scenic Deferrals	0	0	0	0
Public Access Airports	0	0	0	0
Other Deferrals	0	0	0	0
Total Deferrals	2,230,929	2,228,935	1	1,994

New Exemptions	Market	Exempt	Counts	Appraised
Absolute Public	0	0	0	0
Absolute Charitable	0	0	0	0
Absolute Miscellaneous	0	0	0	0
Absolute Religious & Private Schools	0	0	0	0
Indigent Housing	0	0	0	0
Nominal Value	0	0	0	0
Disabled Vet 10-29%	210,247	5,000	1	175,692
Disabled Vet 30-49%	486,758	15,000	2	486,758
Disabled Vet 50-69%	267,680	10,000	1	267,680
Disabled Vet 70-99%	582,854	36,000	3	574,098
Disabled Vet 100%	397,854	260,827	2	389,098
Surviving Spouse Disabled Vet 100%	0	0	0	0
Donated Disabled Vet	0	0	0	0
Surviving Spouse Donated Disabled Vet	0	0	0	0
Surviving Spouse KIA Armed Service Member	0	0	0	0
Transfer Base Value for SS Disable Vet	0	0	0	0
Inventory	0	0	0	0
Homestead State Mandated-General	0	0	0	0
Homestead State Mandated-Over 65	0	0	0	0
Homestead State Mandated-Disabled Person	0	0	0	0
Homestead State Mandated-Disabled Person Over 65	0	0	0	0
Homestead Local Option-General	0	0	0	0
Homestead Local Option-Over 65	9,343,050	1,946,668	49	8,640,538
Homestead Local Option-Disabled Person	0	0	0	0
Homestead Local Option-Disabled Person Over 65	1,182,497	240,000	6	1,082,992
Solar & Wind Powered Devices	0	0	0	0
Pollution control	0	0	0	0
Community Housing Development	0	0	0	0
Abatements	0	0	0	0
Historic Sites	0	0	0	0
Foreign Trade Zone	0	0	0	0
Misc Personal Property (Vehicles, etc.)	180,018	74,242	2	180,018
Surviving Spouse of First Responder KLD	0	0	0	0
Transfer Base Value SS KIA Armed Service Member	0	0	0	0
Transfer Base Value SS of First Responder KLD	0	0	0	0
Property Damaged by Disaster	579,863	80,702	3	579,863
Total New Exemptions		2,668,439	69	

CITY OF WATAUGA

New Construction		New Value	Counts	Taxable
All Real Estate		2,317,129	12	2,288,130
New business in new improvement		0	0	0
Total New Construction		2,317,129	12	2,288,130
New Construction in Residential		430,692	9	401,693
New Construction in Commercial		1,886,437	3	1,886,437

	Market	Appraised	Counts	Taxable
Annexation	0	0	0	0
Deannexation	0	0	0	0

Tax Ceiling	Market	Taxable	Counts	Ceiling Amount
Over 65	308,509,611	209,395,155	1,610	704,509.00
Disable Person	19,393,969	17,434,544	101	69,240.00
Disabled Person Over 65	7,706,164	5,201,974	41	23,996.00
Total Ceilings	335,609,744	232,031,673	1,752	797,745.00
New Over 65 Ceilings	12,871,926	0	68	0.00
New Disabled Person Ceilings	578,621	0	3	0.00
New Disabled Person Over 65 Ceilings	0	0	0	0

Capped Accounts	Market	Cap Loss	Counts	Appraised
Cap Total	681,785,574	78,278,391	3,405	603,507,183
New Cap this Year	126,812,777	7,741,238	587	119,071,539

All Exemptions by Group	Market	Exempt	Counts	Appraised
Residential	336,713,422	80,664,924	1,757	306,133,141
Commercial	64,945,705	64,755,747	92	64,945,705
Industrial	0	0	0	0
Mineral Lease	162,470	162,470	8,127	162,470
Agricultural	2,230,929	0	0	1,994
Exemption Total		145,583,141	9,976	

	Market	Exempt	Counts	Appraised
Prorated Absolute	0	0	0	0
Multi-Prorated Absolute	0	0	0	0

	Current Taxable	Counts	Appraised
Value Loss - 25.25(d)	0	0	0

	Average Market	Average Appraised	Counts	Average Taxable
Averages for Value Single Family	194,484	184,309	7,689	173,843

Current Use Code Report - Certified
Entity: 031 CITY OF WATAUGA

Category	Roll Status	# of Accts	Market Value	Appraised Value	Taxable Value	Ag Acreage	Ag Deferred	New Const. Value
A -- "Residential SingleFamily"	ARB	391	$74,460,093	$72,146,155	$70,939,357	0.0000	$0	$0
A -- "Residential SingleFamily"	Certified	7,673	$1,492,362,981	$1,414,123,252	$1,336,496,513	0.0000	$0	$430,692
A -- "Residential SingleFamily" Totals:		8,064	$1,566,823,074	$1,486,269,407	$1,407,435,870	0.0000	$0	$430,692
AC -- "Single Family Interim Use"	Certified	1	$187,747	$187,747	$187,747	0.0000	$0	$0
AC -- "Single Family Interim Use" Totals:		1	$187,747	$187,747	$187,747	0.0000	$0	$0
BC -- "MultiFamily Commercial"	Certified	2	$17,600,000	$17,600,000	$17,600,000	0.0000	$0	$0
BC -- "MultiFamily Commercial" Totals:		2	$17,600,000	$17,600,000	$17,600,000	0.0000	$0	$0
C1 -- "Vacant Land Residential"	Certified	116	$1,533,488	$1,494,826	$1,481,493	0.0000	$0	$0
C1 -- "Vacant Land Residential" Totals:		116	$1,533,488	$1,494,826	$1,481,493	0.0000	$0	$0
C1C -- "Vacant Land Commercial"	ARB	2	$1,304,155	$1,304,155	$1,304,155	0.0000	$0	$0
C1C -- "Vacant Land Commercial"	Certified	40	$6,401,046	$6,401,046	$6,401,046	0.0000	$0	$0
C1C -- "Vacant Land Commercial" Totals:		42	$7,705,201	$7,705,201	$7,705,201	0.0000	$0	$0
C2C -- "CommercialLandWithImprovementValue"	Certified	5	$678,005	$678,005	$678,005	0.0000	$0	$0
C2C -- "CommercialLandWithImprovementValue" Totals:		5	$678,005	$678,005	$678,005	0.0000	$0	$0
D1 -- "Qualified Open Space Land"	Certified	1	$2,230,929	$1,994	$1,994	24.0240	$2,228,935	$0
D1 -- "Qualified Open Space Land" Totals:		1	$2,230,929	$1,994	$1,994	24.0240	$2,228,935	$0
F1 -- "Commercial"	ARB	9	$8,964,266	$8,964,266	$8,964,266	0.0000	$0	$0
F1 -- "Commercial"	Certified	183	$229,768,207	$229,768,207	$229,768,207	0.0000	$0	$1,886,437
F1 -- "Commercial" Totals:		192	$238,732,473	$238,732,473	$238,732,473	0.0000	$0	$1,886,437
F1C -- "VarX Billboards"	Certified	1	$314,960	$314,960	$314,960	0.0000	$0	$0
F1C -- "VarX Billboards"	Incomplete	1	$13,542	$13,542	$13,542	0.0000	$0	$0
F1C -- "VarX Billboards" Totals:		2	$328,502	$328,502	$328,502	0.0000	$0	$0
G1 -- "Oil, Gas and Mineral Reserve"	Certified	11,350	$480,140	$480,140	$329,670	0.0000	$0	$0
G1 -- "Oil, Gas and Mineral Reserve"	Incomplete	2	$313	$313	$313	0.0000	$0	$0
G1 -- "Oil, Gas and Mineral Reserve"	InProcess	16	$0	$0	$0	0.0000	$0	$0
G1 -- "Oil, Gas and Mineral Reserve" Totals:		11,368	$480,453	$480,453	$329,983	0.0000	$0	$0
J2C -- "VarX Utility Gas Companies"	Certified	1	$2,521,970	$2,521,970	$2,521,970	0.0000	$0	$0
J2C -- "VarX Utility Gas Companies" Totals:		1	$2,521,970	$2,521,970	$2,521,970	0.0000	$0	$0

This report contains All Excluding Absolutes

Process Code: 220 **Table Group Name: July Roll**

Category	Roll Status	# of Accts	Market Value	Appraised Value	Taxable Value	Ag Acreage	Ag Deferred	New Const. Value
J3 -- "Commercial Utility Electric Companies"	Certified	1	$654,234	$654,234	$654,234	0.0000	$0	$0
J3 -- "Commercial Utility Electric Companies" Totals:		1	$654,234	$654,234	$654,234	0.0000	$0	$0
J3C -- "VarX Utility Electric Companies"	Certified	2	$8,770,010	$8,770,010	$8,770,010	0.0000	$0	$0
J3C -- "VarX Utility Electric Companies" Totals:		2	$8,770,010	$8,770,010	$8,770,010	0.0000	$0	$0
J4 -- "Commercial Utility Telephone Companies"	Certified	1	$1,334,394	$1,334,394	$1,334,394	0.0000	$0	$0
J4 -- "Commercial Utility Telephone Companies" Totals:		1	$1,334,394	$1,334,394	$1,334,394	0.0000	$0	$0
J4C -- "VarX Utility Telephone Companies"	ARB	3	$106,644	$106,644	$106,644	0.0000	$0	$0
J4C -- "VarX Utility Telephone Companies"	Certified	5	$3,683,577	$3,683,577	$3,683,577	0.0000	$0	$0
J4C -- "VarX Utility Telephone Companies"	Incomplete	16	$2,433,114	$2,433,114	$2,433,114	0.0000	$0	$0
J4C -- "VarX Utility Telephone Companies" Totals:		24	$6,223,335	$6,223,335	$6,223,335	0.0000	$0	$0
J5C -- "VarX Utility Railroads"	Incomplete	1	$251,384	$251,384	$251,384	0.0000	$0	$0
J5C -- "VarX Utility Railroads" Totals:		1	$251,384	$251,384	$251,384	0.0000	$0	$0
J6C -- "VarX Utility Pipelines"	Certified	2	$142,890	$142,890	$142,890	0.0000	$0	$0
J6C -- "VarX Utility Pipelines" Totals:		2	$142,890	$142,890	$142,890	0.0000	$0	$0
J7C -- "VarX Utility Cable Companies"	Incomplete	2	$1,399,946	$1,399,946	$1,399,946	0.0000	$0	$0
J7C -- "VarX Utility Cable Companies" Totals:		2	$1,399,946	$1,399,946	$1,399,946	0.0000	$0	$0
L1 -- "Personal Property Tangible Commercial"	ARB	15	$3,573,873	$3,573,873	$3,573,873	0.0000	$0	$0
L1 -- "Personal Property Tangible Commercial"	Certified	268	$26,620,113	$26,620,113	$26,618,630	0.0000	$0	$0
L1 -- "Personal Property Tangible Commercial"	Incomplete	58	$6,285,707	$6,285,707	$6,189,052	0.0000	$0	$0
L1 -- "Personal Property Tangible Commercial"	InProcess	6	$0	$0	$0	0.0000	$0	$0
L1 -- "Personal Property Tangible Commercial" Totals:		347	$36,479,693	$36,479,693	$36,381,555	0.0000	$0	$0
L1C -- "VarX Commercial"	ARB	3	$41,273	$41,273	$41,273	0.0000	$0	$0
L1C -- "VarX Commercial"	Certified	99	$4,686,089	$4,686,089	$2,727,236	0.0000	$0	$0
L1C -- "VarX Commercial"	Incomplete	236	$9,076,551	$9,076,551	$873,287	0.0000	$0	$0

This report contains All Excluding Absolutes

Process Code: 220 **Table Group Name: July Roll**

Current Use Code Report - Certified
Entity: 031 CITY OF WATAUGA

Category	Roll Status	# of Accts	Market Value	Appraised Value	Taxable Value	Ag Acreage	Ag Deferred	New Const. Value
L1C -- "VarX Commercial"	InProcess	8	$0	$0	$0	0.0000	$0	$0
L1C -- "VarX Commercial" Totals:		346	$13,803,913	$13,803,913	$3,641,796	0.0000	$0	$0
L2 -- "Personal Property Tangible Industrial"	Certified	1	$2,211	$2,211	$2,211	0.0000	$0	$0
L2 -- "Personal Property Tangible Industrial" Totals:		1	$2,211	$2,211	$2,211	0.0000	$0	$0
M1 -- "Mobile Home"	Certified	1	$21,721	$21,721	$21,721	0.0000	$0	$0
M1 -- "Mobile Home" Totals:		1	$21,721	$21,721	$21,721	0.0000	$0	$0
O -- "Residential Inventory"	Certified	5	$140,000	$140,000	$140,000	0.0000	$0	$0
O -- "Residential Inventory" Totals:		5	$140,000	$140,000	$140,000	0.0000	$0	$0
S -- "Personal Property Special Inventory"	Certified	6	$1,775,072	$1,775,072	$1,774,531	0.0000	$0	$0
S -- "Personal Property Special Inventory" Totals:		6	$1,775,072	$1,775,072	$1,774,531	0.0000	$0	$0
ARB Totals:		423	$88,450,304	$86,136,366	$84,929,568	0.0000	$0	$0
Certified Totals:		19,764	$1,801,909,784	$1,721,402,458	$1,641,651,039	24.0240	$2,228,935	$2,317,129
Incomplete Totals:		316	$19,460,557	$19,460,557	$11,160,638	0.0000	$0	$0
In Process Totals:		30	$0	$0	$0	0.0000	$0	$0
Report Totals:		20,533	$1,909,820,645	$1,826,999,381	$1,737,741,245	24.0240	$2,228,935	$2,317,129

This report contains All Excluding Absolutes

Process Code: 220 **Table Group Name: July Roll**

Tarrant Appraisal District

Entity Exemptions Report
2021 JULY ROLL

031 CITY OF WATAUGA

Exemption Type	Certified Loss	Count	ARB Loss	Count	Incomplete Loss	Count	Total Loss	Count
Abatements	$0	0	$0	0	$0	0	$0	0
Absolute Charitable	$5,234,652	15	$0	0	$19,550	1	$5,254,202	16
Absolute Miscellaneous	$0	0	$0	0	$0	0	$0	0
Absolute Public	$27,248,617	78	$0	0	$3,864	1	$27,252,481	79
Absolute Religious & Private Schools	$33,348,453	27	$1,798,576	1	$0	0	$35,147,029	28
Community Housing Development	$0	0	$0	0	$0	0	$0	0
Disabled Vet 100%	$9,049,528	54	$0	0	$0	0	$9,049,528	54
Disabled Vet 10-29%	$90,000	18	$5,000	1	$0	0	$95,000	19
Disabled Vet 30-49%	$97,500	13	$7,500	1	$0	0	$105,000	14
Disabled Vet 50-69%	$140,000	14	$0	0	$0	0	$140,000	14
Disabled Vet 70-99%	$1,368,000	114	$12,000	1	$0	0	$1,380,000	115
Donated Disabled Vet	$0	0	$0	0	$0	0	$0	0
Foreign Trade Zone	$0	0	$0	0	$0	0	$0	0
Historic Sites	$0	0	$0	0	$0	0	$0	0
Homestead Local Option-Disabled Person	$0	0	$0	0	$0	0	$0	0
Homestead Local Option-Disabled Person Over 65	$1,620,000	41	$40,000	1	$0	0	$1,660,000	42
Homestead Local Option-General	$0	0	$0	0	$0	0	$0	0
Homestead Local Option-Over 65	$63,517,508	1,610	$1,120,000	28	$0	0	$64,637,508	1,638
Homestead State Mandated-Disabled Person	$0	0	$0	0	$0	0	$0	0
Homestead State Mandated-Disabled Person Over 65	$0	0	$0	0	$0	0	$0	0
Homestead State Mandated-General	$0	0	$0	0	$0	0	$0	0
Homestead State Mandated-Over 65	$0	0	$0	0	$0	0	$0	0
Indigent Housing	$0	0	$0	0	$0	0	$0	0
Inventory	$0	0	$0	0	$0	0	$0	0
Misc Personal Property (Vehicles, etc.)	$1,958,853	13	$0	0	$7,487,002	21	$9,445,855	34
Nominal Value	$152,494	8,111	$0	0	$158	4	$152,652	8,115
Pollution control	$0	0	$0	0	$96,655	2	$96,655	2
Property Damaged by Disaster	$80,702	3	$22,298	1	$0	0	$103,000	4
Solar & Wind Powered Devices	$0	0	$0	0	$716,104	9	$716,104	9
Surviving Spouse Disabled Vet 100%	$1,484,011	13	$0	0	$0	0	$1,484,011	13
Surviving Spouse Donated Disabled Vet	$0	0	$0	0	$0	0	$0	0

Entity Exemptions Report
2021 JULY ROLL

031 CITY OF WATAUGA

Exemption Type	Certified Loss	Count	ARB Loss	Count	Incomplete Loss	Count	Total Loss	Count
Surviving Spouse KIA Armed Service Member	$106,823	1	$0	0	$0	0	$106,823	1
Surviving Spouse of First Responder KLD	$0	0	$0	0	$0	0	$0	0
Transfer Base Value for SS Disable Vet	$86,000	1	$0	0	$0	0	$86,000	1
Transfer Base Value SS KIA Armed Service Member	$0	0	$0	0	$0	0	$0	0
Transfer Base Value SS of First Responder KLD	$0	0	$0	0	$0	0	$0	0
Subtotals ==>	**$145,583,141**	**10,126**	**$3,005,374**	**34**	**$8,323,333**	**38**	**$156,911,848**	**10,198**

Tarrant Appraisal District

Entity Exemptions Report
2021 JULY ROLL

031 CITY OF WATAUGA

Exemption Type	Certified Loss	Count	ARB Loss	Count	Incomplete Loss	Count	Total Loss	Count
Prorated Absolute (included in above Absolute categories)	$0	0	$0	0	$0	0	$0	0

Deferral Type	Certified Loss	Count	ARB Loss	Count	Incomplete Loss	Count	Total Loss	Count
Ag Deferrals	$2,228,935	1	$0	0	$0	0	$2,228,935	1
Scenic Deferrals	$0	0	$0	0	$0	0	$0	0
Subtotals ==>	**$2,228,935**	**1**	**$0**	**0**	**$0**	**0**	**$2,228,935**	**1**

Entity Totals	
Total Appraised *	$1,894,653,093
Absolute Exempt	$65,831,722
Cases Before ARB	$87,934,942
Incompletes	$19,483,971
Partial Exemptions	$79,751,419
In Process	$0
Calculated Net Taxable Value	$1,641,651,039
Total # of Accounts *	20,656

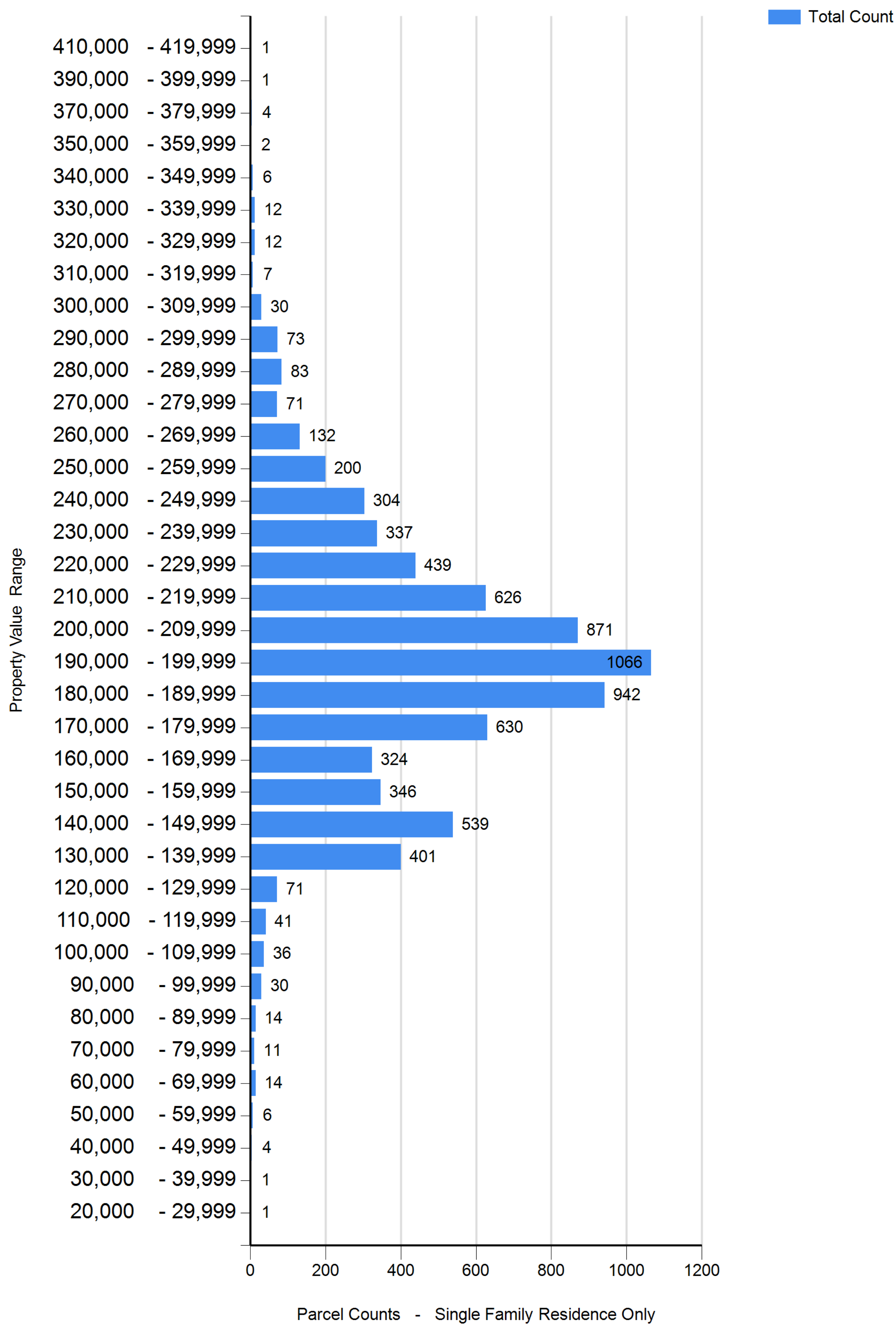
* Only includes totals from Agricultural Properties, Mineral Lease Properties, Personal Property Commercial, Personal Property Industrial, Real Estate Commercial, Real Estate Industrial, and Real Estate Residential.

Entities Residential Graph Report

7/18/2021
7:12:08 PM

2021 **CITY OF WATAUGA**

Total Parcel Counts: 7,688 Average Market: 194,485 Average NTV: 173,841



CITY OF WATAUGA, TEXAS
RESOLUTION NO. 2021-035

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WATAUGA, TEXAS TO ACCEPT THE 2021 TARRANT APPRAISAL DISTRICT CERTIFIED APPRAISAL ROLL PROVIDING FOR REPEAL; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 26.04(b) of the Texas Property Tax Code, provides that the tax assessor for each taxing unit shall submit the unit's tax appraisal roll to the government body; and

WHEREAS, the Tarrant Appraisal District has provided the City of Watauga with a Certified Appraisal Roll for the tax year 2021; and

WHEREAS, the City Council of the City of Watauga desires to accept the 2021 Tarrant Appraisal District Certified Appraisal Roll pursuant to Section 26.04(b) of the Texas Property Tax Code;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WATAUGA, TEXAS that:

I.

The facts and recitations set forth in the preamble of this Resolution are hereby found to be true and correct and adopted herein for all purposes.

II.

The 2020 Certified Appraisal Roll for the City of Watauga as provided and certified by the Tarrant Appraisal District, is hereby accepted by the City Council of the City of Watauga.

III.

This Resolution shall be and is hereby cumulative of all other resolutions of the City of Watauga, Texas and this resolution shall not operate to repeal or affect any such other resolutions except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this resolution, in which event such conflicting provisions, if any, in such other resolution or resolutions are hereby repealed.

IV.

If any section, subsection, sentence, clause or phrase of this resolution shall for any reason be held to be invalid, such decision shall not affect the validity of the remaining portions of this resolution.

V.

This Resolution shall become effective and shall be in full force and effect from and after the date of passage and adoption by the City Council of the City of Watauga, Texas, and upon application of law and in accordance with Section 3.13 of the Charter of the City of Watauga, Texas.

PASSED AND ADOPTED by the City Council of the City of Watauga, Texas this the 3rd day of August, 2021.

APPROVED:

____
ARTHUR L. MINER, MAYOR

ATTEST:

____
ANDREA GARDNER, CITY SECRETARY

APPROVED AS TO FORM AND LEGALITY:

____
GEORGE E. HYDE, CITY ATTORNEY

AGENDA MEMORANDUM

DATE: July 23, 2021

TO: Honorable City Council Members

FROM: Sandra Gibson, Director of Finance

SUBJECT: Discuss and consider action on setting a Public Hearing on the FY2021-2022 Proposed Budget for August 23, 2021 at 6:30 p.m.

BACKGROUND/INFORMATION:

As required by City Charter, the City Manager's Proposed Budget was submitted to the City Council on August 1, 2021 and represents the proposed financial plan for Fiscal Year FY2021-2022. The Proposed Budget is posted on the City's website and a printed document is available for public inspection at City Hall, located at 7105 Whitley Road, Watauga, Texas.

A Public Hearing on the proposed budget should be held on August 23, 2021 at 6:30 p.m. at City Hall Council Chambers, located at 7105 Whitley Road, Watauga, Texas to allow for citizen input and to meet City Charter and Local Government Code requirements. The Budget Hearing must be at least 15 days after the proposed budget is filed with City Secretary, but before the date of tax levy which should be scheduled for September 13, 2021.

FINANCIAL IMPLICATIONS:

N/A

RECOMMENDATION/ACTION DESIRED:

Respectfully recommend the Council review and take action to schedule a public hearing on the FY 2021-2022 Proposed Budget for August 23, 2021 at 6:30 p.m. at City Hall Council Chambers.

ATTACHMENTS/ SUPPORTING DOCUMENTATION:

None

REVIEWED BY:

George Hyde, Legal	Approved - 7/29/2021
Andrea Gardner, City Manager	Approved - 7/30/2021
Raquel Guajardo, Deputy City Secretary	Final Approval - 7/30/2021

Approved as to form for inclusion on Agenda

AGENDA MEMORANDUM

WATAUGA
TEXAS
"A GREAT PLACE TO LIVE"

AGENDA MEMORANDUM

DATE: July 23, 2021

TO: Honorable City Council Members

FROM: Sandra Gibson, Director of Finance

SUBJECT: Discuss and consider action on setting a Public Hearing for the FY2021-2022 Proposed Tax Rate

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BACKGROUND/INFORMATION:

The property tax rate setting process is governed by Chapter 26 of the Texas Property Tax Code. There have been multiple changes to the tax rate setting process due to the 2019 Texas State Legislature actions (SB2). The tax rate adoption timeline for the City requires that by August 7th, the designated officer or employee must submit tax rates to City Council. In addition, the City must provide website notice of tax rates and additional information and submit the tax rate calculation forms to the county-assessor-collector.

The tax rate of $0.5804 per $100 valuation is recommended in the City Manager's Proposed Budget for Fiscal Year 2021-2022 which is presented to Council and available for public view on August 1, 2021.

The proposed tax rate exceeds the no new revenue tax rate which is calculated at $0.552327 per $100 valuation and a Public Hearing must be held. It is recommended that the City Council conduct this hearing on September 13, 2021 at 6:30 p.m. The tax rate public hearing must be held at least 5 days after published notice of the tax rate is given, and not more than 7 days before adoption of the tax rate. The tax rate may be adopted after the public hearing.

FINANCIAL IMPLICATIONS:

N/A

RECOMMENDATION/ACTION DESIRED:

Respectfully recommend the Council review and take action to set a date for the Tax Rate Public Hearing to be held on September 13, 2021 at 6:30 p.m.

ATTACHMENTS/ SUPPORTING DOCUMENTATION:

1. Tax Rate Calculation Worksheet

REVIEWED BY:

George Hyde, Legal — Approved - 7/30/2021

AGENDA MEMORANDUM

Andrea Gardner, City Manager	Approved - 7/30/2021
Raquel Guajardo, Deputy City Secretary	Final Approval - 7/30/2021

Approved as to form for inclusion on Agenda

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
City of Watauga

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	$1,395,357,088
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	$0.400696/$100
3. M&O taxes refunded for years preceding tax year 2020. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	$42,899
4. Last year's M&O taxes paid into TIF. Enter Line 31C of the Voter-Approval Tax Rate Worksheet.	$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	$5,634,039
6. This year's total taxable value. Enter line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$1,476,882,511
7. This year's proposed M&O tax rate Enter the proposed M&O tax rate approved by the Governing Body.	$0.395445/$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	$5,840,258
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	$206,219
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	$0.552327/$100
11. This year's proposed total tax rate.	$0.580400/$100
12. This year's rate minus no-new-revenue rate. Subtract line 10 from line 11.	$0.028073
13. Percentage change in total tax rate. Divide Line 12 by line 10.	5.08%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 38 of the Voter-Approval Tax Rate Worksheet.	$0.382073/$100
15. This year's proposed M&O tax rate.	$0.395445/$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	$0.013372
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	3.50%
Raised M&O Taxes on a $100,000 Home	
18. This year's taxable value on a $100,000 home.	$100,000
notic19. Last year's M&O tax rate.	$0.400696/$100
20. This year's proposed M&O tax rate.	$0.395445/$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	$-5.25

WATAUGA
TEXAS
"A GREAT PLACE TO LIVE"

AGENDA MEMORANDUM

DATE: July 23, 2021

TO: Honorable City Council Members

FROM: Sandra Gibson, Director of Finance

SUBJECT: Discuss and consider action on the proposed tax rate of $0.5804 per $100 valuation for the FY2021-2022 Fiscal Year

---

BACKGROUND/INFORMATION:

The tax rate of $0.5804 per $100 valuation is recommended in the City Manager's Proposed Budget for Fiscal Year 2021-2022 which is presented to Council and available for public view on August 1, 2021. This is not the vote on the tax rate. The tax rate adoption should be set for September 13, 2021 after the public hearing. The tax rate definitions are included below:

No-New-Revenue (NNR) Tax Rate: The tax rate that will generate the same amount of tax revenue as the previous year from the same property. This rate serves as the benchmark from which all Truth-in-Taxation requirements are measured. The NNR rate for FY 2021-2022 is $0.552327 per $100 valuation.
NNR Maintenance & Operations (M&O) Rate: The tax rate that will generate the same amount of tax revenue for maintenance and operations as the previous year. The NNR M&O rate for FY 2021-2022 is $0.382073 per $100 valuation.
Voter-Approved Tax Rate: The maximum tax rate the City may adopt without requiring an election. The voter-approved tax rate for FY 2021-2022 is $0.597593 per $100 valuation.
Debt Tax Rate: The rate required to generate revenue to meet debt service requirements, which is unlimited in terms of calculating the voter approval tax rate. The debt tax rate for FY 2021-2022 is $0.184955.
De Minimis Rate: The rate required to generate an additional $500,000 in revenue. This rate is only calculated for cities under 30,000. The de minimis rate is $0.600883 per $100 valuation.

Property Tax Rate Comparison

	2021-2022	**2020-2021**
Property Tax Rate:	$0.580400/100	$0.580404/100
No-New-Revenue Tax Rate:	$0.552327/100	$0.571188/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.382073/100	$0.400696/100

AGENDA MEMORANDUM

Voter-Approval Tax Rate:	$0.597593/100	$0.612459/100
Debt Rate:	$0.184955/100	$0.179708/100

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Watauga is not required to hold an election at which voters may accept or reject the proposed tax rate.

FINANCIAL IMPLICATIONS:

N/A

RECOMMENDATION/ACTION DESIRED:

Respectfully recommend the Council review and take a record vote to consider the proposed property tax rate of $.5804 per $100 of assessed valuation.

ATTACHMENTS/ SUPPORTING DOCUMENTATION:

1. Worksheet for NNRR and VAR with excess debt
2. Tax Rate Calculation Worksheet
3. Budget Cover Page - Preliminary

REVIEWED BY:

George Hyde, Legal	Approved - 7/30/2021
Andrea Gardner, City Manager	Approved - 7/30/2021
Raquel Guajardo, Deputy City Secretary	Final Approval - 7/30/2021

Approved as to form for inclusion on Agenda

2021 Tax Rate Calculation Worksheet

Date: 07/29/2021 03:15 PM

Taxing Units Other Than School Districts or Water Districts

City of Watauga | **817-514-5800**
Taxing Unit Name | Phone *(area code and number)*

7105 Whitley Road, Watauga Texas 76148 | **www.wataugatx.org**
Taxing Unit's Address, City, State, ZIP Code | Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$1,571,917,837
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age	$215,472,074

65 or older or disabled, use this step.[2]	
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	$1,356,445,763
4. 2020 total adopted tax rate.	$0.580404/$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. **Original 2020 ARB values:** B. **2020 values resulting from final court decisions:** C. **2020 value loss.** Subtract B from A.[3]	 $77,425,979 $72,694,164 $4,731,815
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. **2020 ARB certified value:** B. **2020 disputed value:** C. **2020 undisputed value.** Subtract B from A.[4]	 $48,827,871 $14,648,361 $34,179,510
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	$38,911,325
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	$1,395,357,088
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.[5]	$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2020 market value: B. **Partial exemptions.** 2021 exemption amount or 2021 percentage exemption times 2020 value: C. **Value loss.** Add A and B.[5]	 $0 $2,668,439 $2,668,439
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020. A. **2020 market value:** B. **2021 productivity or special appraised value:**	 $0 $0

C. **Value loss.** Subtract B from A.[7]	$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	$2,668,439
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund.[8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	$1,392,688,649
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by $100.	$8,083,220
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 Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.[8]	$61,372
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16.[10]	$8,144,592
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] A. **Certified values:** B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: 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: 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] **E. Total 2021 value.** Add A and B, then subtract C and D.	$1,641,651,039 $0 $0 $0 $1,641,651,039
19. Total value of properties under protest or not included on certified appraisal roll.[13] A. **2021 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter	$59,450,698

the total value under protest.[14] B. **2021 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15] C. **Total value under protest or not certified:** Add A and B.	$7,812,447 $67,263,145
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]	$232,031,673
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20.[17]	$1,476,882,511
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed.[18]	$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2021.[19]	$2,288,130
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	$2,288,130
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	$1,474,594,381
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by $100.[20]	$0.552327/$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]	

[1]Tex. Tax Code Section 26.012(14)
[2]Tex. Tax Code Section 26.012(14)
[3]Tex. Tax Code Section 26.012(13)
[4]Tex. Tax Code Section 26.012(13)
[5]Tex. Tax Code Section 26.012(15)
[6]Tex. Tax Code Section 26.012(15)
[7]Tex. Tax Code Section 26.012(13)
[12]Tex. Tax Code Section 26.03(c)
[13]Tex. Tax Code Section 26.01(c) and (d)
[14]Tex. Tax Code Section 26.01(c)
[15]Tex. Tax Code Section 26.01(d)
[16]Tex. Tax Code Section 26.012(6)(b)
[17]Tex. Tax Code Section 26.012(6)
[18]Tex. Tax Code Section 26.012(17)

[8]Tex. Tax Code Section 26.012(13)
[9]Tex. Tax Code Section 26.03(c)
[10]Tex. Tax Code Section 26.012(13)
[11]Tex. Tax Code Section 26.012,26.04(c-2)
[19]Tex. Tax Code Section 26.012(17)
[20]Tex. Tax Code Section 26.04(c)
[21]Tex. Tax Code Section 26.04(d)
[22]*Reserved for expansion*

SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	$0.400696/$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$1,395,357,088
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by $100.	$5,591,140
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	$42,899
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$42,899
E. Add Line 30 to 31D.	$5,634,039
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$1,474,594,381
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by	$0.382073/$100

$100.	
34. Rate adjustment for state criminal justice mandate.[23] **A. 2021 state criminal justice mandate:** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. **B. 2020 state criminal justice mandate:** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. **C.** Subtract B from A and divide by Line 32 and multiply by $100. **D.** Enter the rate calculated in C. If not applicable, enter 0.	$0 $0 $0.000000/$100 $0.000000/$100
35. Rate adjustment for indigent health care expenditures.[24] **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. **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. **C.** Subtract B from A and divide by Line 32 and multiply by $100. **D.** Enter the rate calculated in C. If not applicable, enter 0.	$0 $0 $0.000000/$100 $0.000000/$100
36. Rate adjustment for county indigent defense compensation.[25] **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. **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. **C.** Subtract B from A and divide by Line 32 and multiply by $100.	$0 $0 $0.000000/$100

D.Multiply B by 0.05 and divide by Line 32 and multiply by $100. **E.** Enter the lessor of C and D. If not applicable, enter 0.	$0.000000/$100 $0.000000/$100
37. 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. **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. **C.** Subtract B from A and divide by Line 32 and multiply by $100. **D.**Multiply B by 0.08 and divide by Line 32 and multiply by $100. **E.** Enter the lessor of C and D, if applicable. If not applicable, enter 0.	$0 $0 $0.000000/$100 $0.000000/$100 $0.000000/$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. **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 **B. Expenditures for public safety in 2020.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. **C.** Subtract B from A and divide by Line 32 and multiply by $100. **D.** Enter the rate calculated in C. If not applicable, enter 0.	$0 $0 $0/$100 $0/$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$0.382073/$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	$0 $0

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. **B.** Divide Line 40A by Line 32 and multiply by $100. **C.** Add Line 40B to Line 39.	$0.382073
41. 2021 voter-approval M&O rate. Enter the rates as calculated by the scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$0.395445/$100
D41. ***Disaster Line 41 (D41):*** **2021 voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval 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 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. 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).	$0.412638/$100
42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (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 A. **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.[28] Enter debt amount. B. Subtract **unencumbered fund amount** used to reduce total debt.	$3,142,059 $39,100 $0 $147,078

C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) D. Subtract **amount paid** from other resources. E. **Adjusted debt.** Subtract B, C, and D from A.	$2,955,881
43. Certified 2020 excess debt collections. Enter the amount certified by the collector.[28]	$224,302
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	$2,731,579
45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector:[29] B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate 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]	100.00% 100.58% 99.20% 98.90% 100.00%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	$2,731,579
47. 2021 total taxable value. Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$1,476,882,511
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by $100.	$0.184955/$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	$0.597593/$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.	$0.597593/$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.	

[23]Tex. Tax Code Section 26.044
[24]Tex. Tax Code Section 26.0442
[25]Tex. Tax Code Section 26.0442
[26]Tex. Tax Code Section 26.0443
[27]Tex. Tax Code Section 26.04(c-1)
[28]Tex. Tax Code Section 26.012(10) and 26.04(b)
[29]Tex. Tax Code Section 26.04(b)
[30]Tex. Tax Code Section 26.04(b)

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes	
Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.	
Additional Sales and Use Tax Worksheet	**Amount/Rate**
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.[20] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	$0
52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] **Taxing units that adopted the sales tax in November 2020 or in May 2021.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[34] **- or -** **Taxing units that adopted the sales tax before November 2020.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$0
53. 2021 total taxable value. Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$1,476,882,511
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by $100.	$0.000000/$100
55. 2021 NNR tax rate, unadjusted for sales tax.[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$0.552327/$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.	$0.552327/$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 *Voter-Approval Tax Rate Worksheet*.	$0.597593/$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	$0.597593/$100

[31] *Reserved for expansion*
[32] Tex. Tax Code Section 26.041(d)
[33] Tex. Tax Code Section 26.041(i)
[34] Tex. Tax Code Section 26.041(d)
[35] Tex. Tax Code Section 26.04(c)
[36] Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control
A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control. This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.[37] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	$0
60. 2021 total taxable value. Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$1,476,882,511
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by $100.	$0.000000/$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$0.597593/$100

[37] Tex. Tax Code Section 26.045(d)
[38] Tex. Tax Code Section 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

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

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

- a tax year before 2020; and[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]

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0.000000
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	$0.000000/$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate.[23] Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	$0.597593/$100

[39]Tex. Tax Code Section 26.013(a)

[40]Tex. Tax Code Section 26.013(c)

[41]Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate	
The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit.[42] This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.[43]	
De Minimis Rate Worksheet	**Amount/Rate**
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$0.382073/$100
69. 2021 total taxable value. Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$1,476,882,511
70. Rate necessary to impose $500,000 in taxes. Divide $500,000 by Line 69 and multiply by $100.	$0.033855
71. 2021 debt rate. Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet*.	$0.184955/$100
72. De minimis rate.[23] Add Lines 68, 70 and 71.	$0.600883/$100

[42]Tex. Tax Code Section 26.012(8-a)
[43]Tex. Tax Code Section 26.063(a)(1)
[44]Tex. Tax Code Section 26.04(c)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

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

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

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

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

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

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. **- or -** 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. **- or -** 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	N/A

recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by $100.	N/A
78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by $100. [49]	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

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

$0.552327/$100

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

$0.597593/$100

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

$0.600883/$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Sandra Gibson
Printed Name of Taxing Unit Representative

sign here ______________________________ ____________________
Taxing Unit Representative Date

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
City of Watauga

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	$1,395,357,088
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	$0.400696/$100
3. M&O taxes refunded for years preceding tax year 2020. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	$42,899
4. Last year's M&O taxes paid into TIF. Enter Line 31C of the Voter-Approval Tax Rate Worksheet.	$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	$5,634,039
6. This year's total taxable value. Enter line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$1,476,882,511
7. This year's proposed M&O tax rate Enter the proposed M&O tax rate approved by the Governing Body.	$0.395445/$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	$5,840,258
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	$206,219
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	$0.552327/$100
11. This year's proposed total tax rate.	$0.580400/$100
12. This year's rate minus no-new-revenue rate. Subtract line 10 from line 11.	$0.028073
13. Percentage change in total tax rate. Divide Line 12 by line 10.	5.08%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 38 of the Voter-Approval Tax Rate Worksheet.	$0.382073/$100
15. This year's proposed M&O tax rate.	$0.395445/$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	$0.013372
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	3.50%
Raised M&O Taxes on a $100,000 Home	
18. This year's taxable value on a $100,000 home.	$100,000
notic19. Last year's M&O tax rate.	$0.400696/$100
20. This year's proposed M&O tax rate.	$0.395445/$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	$-5.25

City of Watauga
Fiscal Year 2021-2022
Budget Cover Page
Preliminary

This budget will raise more revenue from property taxes than last year's budget by an amount of $411,746, which is a 5.05 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $13,280.

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2021-2022	**2020-2021**
Property Tax Rate:	$0.580400/100	$0.580404/100
No-New-Revenue Tax Rate:	$0.552327/100	$0.571188/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.382073/100	$0.400696/100
Voter-Approval Tax Rate:	$0.597593/100	$0.612459/100
Debt Rate:	$0.184955/100	$0.179708/100

Total debt obligation for City of Watauga secured by property taxes: $4,864,708

WATAUGA
TEXAS
"A GREAT PLACE TO LIVE"

AGENDA MEMORANDUM

DATE: July 24, 2021

TO: Honorable City Council Members

FROM: Sandra Gibson, Director of Finance

SUBJECT: Discuss and consider action on setting the date to adopt the proposed tax rate for the FY2021-2022 Fiscal Year for September 13, 2021

BACKGROUND/INFORMATION:

The tax rate of $0.5804 per $100 valuation is recommended in the City Manager's Proposed Budget for Fiscal Year 2021-2022 which is presented to Council and available for public view on August 1, 2021.

The tax rate public hearing should be held on September 13, 2021 and the tax rate adopted after the public hearing.

FINANCIAL IMPLICATIONS:

N/A

RECOMMENDATION/ACTION DESIRED:

Respectfully recommend the Council review and take action to set the public hearing date for adopting the FY 2021-2022 Property Tax Rate of $.5804 per $100 of assessed valuation as September 13, 2021.

ATTACHMENTS/ SUPPORTING DOCUMENTATION:

None

REVIEWED BY:

George Hyde, Legal	Approved - 7/30/2021
Andrea Gardner, City Manager	Approved - 7/30/2021
Raquel Guajardo, Deputy City Secretary	Final Approval - 7/30/2021

Approved as to form for inclusion on Agenda

WATAUGA
TEXAS
"A GREAT PLACE TO LIVE"

AGENDA MEMORANDUM

DATE: July 28, 2021

TO: Honorable City Council Members

FROM: Marcia Reyna, Human Resources and Civil Service Director

THROUGH: Andrea Gardner, City Manager

SUBJECT: Discuss and provide direction on employee health, dental and vision insurance plan design and employer contribution amounts

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BACKGROUND/INFORMATION:

The City of Watauga issued a Request for Proposal (RFP) for health, dental and vision insurance in May 2021 with the assistant of the City's broker, HUB International. The City's life/disability insurance will remain with Mutual of Omaha as the City received a rate pass. Blue Cross Blue Shield of Texas (BCBSTX) became the City's insurance carrier on October 1, 2019. The City has recently experienced several months of high claims. The current claims ratio for the plan year as of June 2021 is 169%. As a result of the RFP, the City received responses from BCBSTX, United Healthcare (UHC) and Scott & White. BCBSTX's renewal provided for an increase of 25.9% or $308,259. Scott & White's quoted an Accountable Care Organization (ACO) option that would be disruptive to employees. UHC provided the best rates and a bunding discount if the City maintained their dental and vision coverage with them. UHC's plan requires some plan design changes such as an HMO network (requiring the selection of a Primary Care Physician), no out of network coverage and changes to prescription cost and the formulary list.

During the Council Meeting on July 26, 2021, City Council approved the purchase of health, dental and vision insurance with United Healthcare. Additional information was requested on cost and plan design options. During the meeting on August 3, 2021, staff will provide Council with options which will be reviewed and discussed in detail. Staff has requested that Council provide direction on plan design and employer contributions for Fiscal Year 2021-22.

FINANCIAL IMPLICATIONS:

The amount is to be determined.

RECOMMENDATION/ACTION DESIRED:

Staff respectfully requests that Council provide direction on employee health, dental and vision insurance plan design and employer contributions.

AGENDA MEMORANDUM

ATTACHMENTS/ SUPPORTING DOCUMENTATION:

None

REVIEWED BY:

George Hyde, Legal	Approved - 7/30/2021
Andrea Gardner, City Manager	Approved - 7/30/2021
Raquel Guajardo, Deputy City Secretary	Final Approval - 7/30/2021

Approved as to form for inclusion on Agenda

AGENDA MEMORANDUM

DATE: July 30, 2021

TO: Honorable City Council Members

FROM: Andrea Gardner, City Manager

THROUGH:

SUBJECT: Pursuant to Section 551.074, to deliberate upon the duties of the City Manager, Andrea Gardner

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BACKGROUND/INFORMATION:

FINANCIAL IMPLICATIONS:

RECOMMENDATION/ACTION DESIRED:

ATTACHMENTS/ SUPPORTING DOCUMENTATION:
None

REVIEWED BY:

George Hyde, Legal	Approved - 7/30/2021
Andrea Gardner, City Manager	Final Approval - 7/30/2021

Approved as to form for inclusion on Agenda

WATAUGA
TEXAS
"A GREAT PLACE TO LIVE"

AGENDA MEMORANDUM

DATE: July 30, 2021

TO: Honorable City Council Members

FROM: Andrea Gardner, City Manager

SUBJECT: Pursuant to Section 551.074, to deliberate upon the duties of the Mayor, Arthur L. Miner

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BACKGROUND/INFORMATION:

FINANCIAL IMPLICATIONS:

RECOMMENDATION/ACTION DESIRED:

ATTACHMENTS/ SUPPORTING DOCUMENTATION:
None

REVIEWED BY:

George Hyde, Legal	Approved - 7/30/2021
Andrea Gardner, City Manager	Final Approval - 7/30/2021

Approved as to form for inclusion on Agenda