



SPECIAL COUNCIL MEETING
AGENDA

Tuesday, September 7, 2021 at 7:00PM

PLEASE NOTE MEETING LOCATION:

Lone Star Cowboy Church
123 Cowboy Way, Nevada, TX. 75173

1. Call to Order and Declaration of Quorum

Time: _____

2. Invocation

3. Pledge of Allegiance to the United States of America

4. Greeting of Visitors

5. Public Comment

Citizens are invited to address the City Council with public comments. Comments regarding items for which notice has not been given will be limited to three minutes, prior to discussion of agenda items, and Council responses shall be in accordance with Sec. 551.042 of the Texas Government Code. Comments regarding an item on the agenda may be given before or during discussion of that item. Comments that incite a breach of the peace are prohibited.

6. Public Hearing

- a. Public Hearing on Ordinance 21-07 - 2021-2022 Tax Rate

Time In: _____

Time Out: _____

- b. Public Hearing on Ordinance 21-08 - 2021-2022 Budget

Time In: _____

Time Out: _____

7. Business Session

Agenda documents and supporting material from the preceding Work Session agenda

Input from staff or counsel; only as requested by Mayor / Council or if asked to be recognized for points of order.

a. Discuss/Take Action: Adoption of Ordinance 21-07 - 2021-2022 Tax Rate

b. Discuss/Take Action: Adoption of Ordinance 21-08 - 2021-2022 Budget

8. Future Agenda Items

Future agenda items shall be designated by the Mayor. In addition, a motion and a second from any two Councilpersons shall be sufficient to add an agenda item for a future meeting. Staff and counsel shall have prior consent of the Mayor to add an agenda item for a future meeting.

9. Executive Session - Time: _____

Pursuant to the provisions of Chapter 551, Texas Government Code, Vernon's Texas Codes Annotated, the Town Council may hold a closed meeting. Government code 551.071-Confidential legal advice regarding any of the agenda items on the open session agenda, and as follows:

10. Regular Session: Reconvene from Executive Session - Time: _____

11. If required, act on items reviewed in Executive Session

12. Adjournment / Closing - Time: _____

I, Judy Hill, City Secretary, certify that the Agenda of the City of Nevada Council Regular Meeting to be held on September 7, 2021 was posted at City Hall on September 2, 2021.

NOTE: The City of Nevada, Texas, City Council meets regularly on the first and third Tuesday of each month at 7:00 P.M. The Council adheres to the printed Agenda for official action. Any individuals desiring official action on a matter should submit a request for the item to be considered for inclusion on a future Agenda to the office of the City Secretary no later than fourteen (14) days prior to the Council Meeting.

**PUBLIC HEARING -
ORDINANCE 21-07
2021-2022 TAX RATE**

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.266084 per \$100 valuation has been proposed by the governing body of City of Nevada.

PROPOSED TAX RATE	\$0.266084 per \$100
NO-NEW-REVENUE TAX RATE	\$0.160259 per \$100
VOTER-APPROVAL TAX RATE	\$0.166087 per \$100
DE MINIMIS RATE	\$0.523386 per \$100

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

The voter-approval rate is the highest tax rate that City of Nevada may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for City of Nevada exceeds the voter-approval rate for City of Nevada.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Nevada is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 7, 2021 AT 7:00 PM AT Lone Star Cowboy Church, 123 Cowboy Way, Nevada, TX 75173.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If City of Nevada adopts the proposed tax rate, the qualified voters of the City of Nevada may petition the City of Nevada to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the City of Nevada will be the voter-approval tax rate of the City of Nevada.

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

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

FOR the proposal:

Mike Laye

Karl Fisher

Gwen Garlington

Kerrie Longoria

AGAINST the proposal:

PRESENT and not voting: Mayor Ponce

ABSENT: Gary Killian

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

The following table compares the taxes imposed on the average residence homestead by City of Nevada last year to the taxes proposed to be imposed on the average residence homestead by City of Nevada this year.

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.174440	\$0.266084	increase of \$0.091644, or 52.54%
Average homestead taxable value	\$250,611	\$271,783	increase of \$21,172, or 8.45%
Tax on average homestead	\$437.17	\$723.17	increase of \$286.00, or 65.42%
Total tax levy on all properties	\$217,834	\$366,589	increase of \$148,755, or 68.29%

For assistance with tax calculations, please contact the tax assessor for City of Nevada at 972-547-5020 or taxassessor@collincountytx.gov, or visit www.cityofnevadatx.org for more information.

**PUBLIC HEARING -
ORDINANCE 21-08
2021-2022 BUDGET**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AH	AJ				
1	City of Nevada - General Fund																																				
2	2020-2021 Actual vs. Budget Financial Report																																				
3	For the eleven months ended August 31, 2021																																				
5						Oct 2020 Actuals	Nov 2020 Actuals	Dec 2020 Actuals	Jan 2021 Actuals	Feb 2021 Actuals	March 2021 Actuals	April 2021 Actuals	May 2021 Actuals	June 2021 Actuals	July 2021 Actuals	August 2021 Actuals	Current YTD Actuals	FY 2021 Adopted Budget	% of Budget	FY 2022 Final Budget																	
6	Revenue																																				
7						9,735	12,232	10,112	12,616	14,655	(12,333)	6,581	6,641	7,806	7,913	8,868	84,826	90,000	94.3%	95,000																	
8																																					
9									48,560			872					49,432	60,000	82.4%	66,000																	
10											3,148						3,148	4,000	78.7%	4,000																	
11						8	257		23	244		1	246		20	230	1,029	1,000	102.9%	1,000																	
12						543	543	543	543			1,193	543		543	543	4,994	4,000	124.9%	4,000																	
13																																					
14						551	800	543	49,126	244	3,148	2,066	789	-	563	773	58,603	69,000	84.9%	75,000																	
15																																					
16						16			16			16	5			10	63		100.0%	-																	
17													25		104		129		100.0%	70																	
18						16	-	-	16	-	-	16	30	-	104	10	192	-		70																	
19																																					
20						4,023	11,343	147,528	30,070	22,150	3,469	980	1,500	908	628	4,022	226,620	214,038	105.9%	361,206																	
21						4,023	11,343	147,528	30,070	22,150	3,469	980	1,500	908	628	4,022	226,620	214,038	105.9%	361,206																	
22						14,325	24,375	158,183	91,828	37,049	(5,716)	9,642	8,960	8,714	9,208	13,673	370,242	373,038	99.3%	531,276																	
23																																					
24																																					
25						1,250	2,954	787		610	1,520	970	4,753	3,035	6,377	2,060	24,315	33,000	73.7%	33,000																	
26															210		210	500	42.0%	500																	
27						13,684						30,680	66,034		5,285	506	116,189	3,000	3873.0%	55,000																	
28								570									570	6,200	9.2%	7,000																	
29												1,600	110				1,710	2,500	68.4%	2,500																	
30						14,934	2,954	1,357	-	610	1,520	33,250	70,896	3,035	11,872	2,566	142,994	45,200	316.4%	98,000																	
31																																					
32																																					
33																																					
34																																					
35						-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-																	
36																																					
37						14,934	2,954	1,357	-	610	1,520	33,250	70,896	3,035	11,872	2,566	142,994	45,200	316.4%	98,000																	
38																																					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AH	AJ	
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					Actuals	Actuals	Actuals	Actuals	Actuals	2021	Actuals	2021	2021	Actuals	2021	Actuals	Adopted	Budget	Budget	Final														
39	Total Revenue				29,259	27,329	159,540	91,828	37,659	(4,196)	42,892	79,856	11,749	21,080	16,239	513,236	418,238	122.7%	629,276															
41	Expenses																																	
42	City Administration Expenses																																	
43	City Council Expenses																																	
44				Dues and Memberships							591				591	600	98.5%	600																
45				Election Fees and Supplies				1,500			-		150		1,650	6,000	27.5%	2,500																
46	Total City Council Expenses				-	-	-	-	1,500	-	591	-	150	-	-	2,241	6,600	126.0%	3,100															
48	City Government Expenses																																	
49				Accounting Services	275					4,000		3,043	4,232	1,500	1,859	14,908		100.0%	20,000															
50				Advertising & Notices												500	0.0%																	
51				Animal Control								2,344		781		3,125	4,000	78.1%	4,000															
52				Bond(s)													0.0%																	
53				Central Appraisal Dist budget		1,455										1,455	1,500	97.0%	1,600															
54				City Property Maintenance	370	370			3,700	555	370	370	370	555	555	7,215	5,000	144.3%	7,500															
55				Contingency													1,225	0.0%	1,225															
56				Contracted Services													2,000	0.0%	2,000															
57				Dues and Subscriptions													3,000	0.0%																
58				Electricity	877	713	882		1,888		1,804		863	876	905	8,808	10,000	88.1%	10,000															
59				Equipment and Furniture	71	71	71	75	142	71			71	321	71	964	750	128.5%	750															
60				Financial Audit	1,607											1,607	7,500	21.4%	15,000															
61				Insurance													3,500	0.0%	2,500															
62				Internet											72	72	800	9.0%																
63				Legal Fees	3,562		8,375	3,313	6,188	4,688	10,690			14,100		50,915	30,000	169.7%	36,000															
64				Legal Notices	1,493										459	1,952	1,000	195.2%	1,750															
65				Mileage											48	48		100.0%																
66				NSF Return Check							350					350		100.0%	100															
67				Office Supplies	30	(1)	261	40	45	30	30	215	58	202	73	983	1,500	65.5%	1,000															
68				Postage							18			71	18	107	500	21.4%	250															
69				Property Tax Collection Fees		555										555	1,500	37.0%	1,000															
70				Software/Cloud Services		2,200		1,400			37	55	37	263	37	4,028	5,000	80.6%	5,000															
71				Technical/Legal Books													1,500	0.0%	750															
72				Telephone	178	121	107		217	120	108		218	108	113	1,290	2,000	64.5%	1,500															
73				Training/Seminars														0.0%	1,000															

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110										317	211		211	422	211	1,372	2,500	54.9%	2,500																	
111																	3,000	0.0%	1,000																	
112																	1,000	0.0%	1,000																	
113						473	212	212								897	3,000	29.9%	3,000																	
114																	8,000	0.0%	8,000																	
115																	515	0.0%																		
116					-	473	212	212	-	317	211	-	211	422	211	2,268	21,015	10.8%	17,500																	
118					95,701	57,414	22,912	53,061	31,047	40,938	106,093	21,625	23,664	90,123	20,016	562,594	572,300	98.3%	639,530																	
120					(66,442)	(30,085)	136,627	38,767	6,612	(45,134)	(63,201)	58,231	(11,915)	(69,043)	(3,777)	(49,358)	(154,062)	32.0%	(10,254)																	
122					66,442	30,085	(96,527)	-	-	-	22,855	-	-	22,726	3,777	49,358	154,062	32.0%	10,254																	
124					0	0	40,101	78,868	85,480	40,346	0	58,231	46,317	0	0	0	0																			