

ORDINANCE NO. 742

AN ORDINANCE OF THE CITY OF BULVERDE, TEXAS ADOPTING THE ANNUAL BUDGET OF THE CITY OF BULVERDE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF BULVERDE FOR SUCH FISCAL YEAR; REPEALING CONFLICTING ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Bulverde, Texas evaluated potential sources of revenue to the City and expenditures necessary to maintain or promote the health, safety and welfare of the community;

WHEREAS, the City’s budget officer prepared the municipal budget for the City of Bulverde, Texas to cover the proposed expenditures of the municipal government for the following year in accordance with Texas Local Government Code §§ 102.002 and 102.003, such budget being attached hereto as Exhibit A and incorporated herein for all purposes (the “*Budget*”);

WHEREAS, the Budget was duly presented to the City Council following a public hearing ordered by the City Council and held in accordance with Texas Local Government Code § 102.006 and a public notice of said hearing was caused to be given by the City Council and said notice was published in the New Braunfels Herald Zeitung, a newspaper of general circulation in Comal County, in accordance with Texas Local Government Code § 102.0065, and said public hearing was held according to said notice;

WHEREAS, the City Council finds and determines that the passage of this Ordinance promotes the health, safety, and welfare of the public and the City of Bulverde;

WHEREAS, the City Council finds and determines that the meeting at which this Ordinance was passed was open to the public, that public notice of the time, place and purpose of said meeting was given as required by the Texas Open Meetings Act, Chapter 551, Texas Government Code;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BULVERDE, TEXAS THAT:

- 1. Findings of Fact.** The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

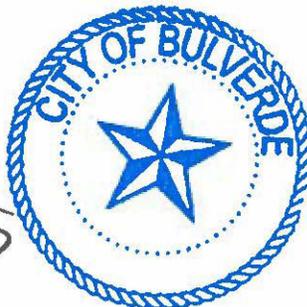
- 2. Enactment.** The Budget, attached hereto as Exhibit A, is hereby approved and adopted as the budget for the City of Bulverde, Texas for the fiscal year beginning October 1, 2023, and ending September 30, 2024 in accordance with the following:

- A. The City Manager has the authority to change individual line items; however, each department's total budget cannot be increased without approval of the Mayor and City Council;
 - B. The City Council reserves the right to amend the Budget for municipal purposes or as more accurate projected numbers become available in accordance with state law;
 - C. The City Manager is authorized to make all purchases on behalf of the City provided the amount of such purchase is less than \$50,000.00 and such purchase was provided for in the then current budget; and
 - D. The compensation of the Municipal Court Judge is hereby set at \$950.00 per sitting of the Municipal Court;
 - E. All appropriations reflected in the Budget are hereby made, subject to the foregoing.
3. **Repealer.** All ordinances, resolutions, or parts thereof that are in conflict or are inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict or inconsistency, and the provisions of this Ordinance shall be and remain controlling as to the matter regulated herein.
4. **Severability.** Should any section, subsection, sentence, provision, clause or phrase be held to be invalid for any reason, such holding shall not render invalid any other section, subsection, sentence, provision, clause, or phrase of this ordinance and same are deemed severable for this purpose.
5. **Effective Date.** This Ordinance shall be effective as of the date of adoption.

PASSED, APPROVED AND ADOPTED THIS 12th DAY OF September 2023.

APPROVED:


Bill Krawietz, Mayor



ATTEST:


Sandra V. Ham, City Secretary

City of Bulverde

30360 Cougar Bend
Bulverde, TX 78163
Office (830) 438-3612
www.bulverdetx.gov



City of Bulverde
FY 2023-24
Proposed Budget

Prepared and filed with the City Secretary on 07/25/2023 in accordance with Section 102.005 of the Texas Local Government Code.

Charles West, City Manager/Secretary

July 25, 2023

Date

This budget will raise more total property taxes than last year's budget by \$800,000 which is an increase of 40%, and of that amount \$260,000 is tax revenue to be raised from new property added to the tax roll this year.

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|-----------|---|----------------------|--------------|------------------------|----------|
| 100-43011 | Ad Valorem Taxes | 2,000,000.00 | 2,282,138.53 | 2,800,000.00 | 40.00% |
| 100-43012 | Delinquent Collections | 15,000.00 | 14,212.02 | 15,000.00 | 0.00% |
| 100-43013 | Penalty & Interest | 3,000.00 | 13,127.50 | 10,000.00 | 233.33% |
| 100-43015 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43051 | Sales Tax | 2,600,000.00 | 3,056,281.97 | 2,700,000.00 | 3.85% |
| 100-43052 | Mixed Beverage | 24,000.00 | 38,822.07 | 25,000.00 | 4.17% |
| 100-43055 | Hotel/Motel Tax | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43101 | GVTC Franchise Tax | 40,000.00 | 39,156.75 | 40,000.00 | 0.00% |
| 100-43102 | CPS Franchise Tax | 150,000.00 | 165,978.40 | 150,000.00 | 0.00% |
| 100-43103 | Pedernales Coop Franchise Tax | 75,000.00 | 88,158.52 | 75,000.00 | 0.00% |
| 100-43104 | TW/Charter Franchise Tax | 30,000.00 | 39,636.19 | 35,000.00 | 16.67% |
| 100-43105 | Waste Connections | 45,000.00 | 70,083.35 | 60,000.00 | 33.33% |
| 100-43106 | Other Franchise Fees | 0.00 | 5.40 | 0.00 | 0.00% |
| 100-43107 | Texas Water Company | 20,000.00 | 24,494.78 | 20,000.00 | 0.00% |
| 100-43201 | Building Permits 1 | 600,000.00 | 377,788.31 | 600,000.00 | 0.00% |
| 100-43202 | Driveways | 10,000.00 | 880.00 | 5,000.00 | -50.00% |
| 100-43203 | Sign Permits | 10,000.00 | 4,382.76 | 10,000.00 | 0.00% |
| 100-43204 | Other Permits | 25,000.00 | 220,303.82 | 25,000.00 | 0.00% |
| 100-43205 | License Permits | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43206 | Health Inspections | 10,000.00 | 10,000.00 | 10,000.00 | 0.00% |
| 100-43210 | Special Use Permit | 1,000.00 | 1,950.00 | 1,000.00 | 0.00% |
| 100-43212 | Zoning | 10,000.00 | 12,806.30 | 10,000.00 | 0.00% |
| 100-43215 | Platting Fees | 150,000.00 | 83,632.53 | 150,000.00 | 0.00% |
| 100-43220 | Fire Alarms | 0.00 | (42.00) | 0.00 | 0.00% |
| 100-43221 | Fire Sprinklers | 1,000.00 | 0.00 | 1,000.00 | 0.00% |
| 100-43222 | Fire Inspections | 500.00 | 450.00 | 500.00 | 0.00% |
| 100-43225 | Tree Preservation | 0.00 | 769.30 | 0.00 | 0.00% |
| 100-43230 | Park Reservations | 10,000.00 | 12,482.86 | 10,000.00 | 0.00% |
| 100-43400 | Court Revenues - Other | 0.00 | 58,431.08 | 0.00 | 0.00% |
| 100-43401 | Fines Collected | 550,000.00 | 564,133.90 | 550,000.00 | 0.00% |
| 100-43402 | Local Jury Fund | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43403 | Truancy Fund | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43404 | DCS Fees | 15,000.00 | 22,550.00 | 15,000.00 | 0.00% |
| 100-43405 | MC Security Fund | 0.00 | 5,446.71 | 0.00 | 0.00% |
| 100-43406 | MC Technology Fund | 0.00 | 4,566.06 | 0.00 | 0.00% |
| 100-43407 | TFC | 7,500.00 | 4,398.00 | 7,500.00 | 0.00% |
| 100-43408 | Time Payment Reimbursement Fee | 1,500.00 | 635.00 | 1,500.00 | 0.00% |
| 100-43409 | Omnibase Reimbursement Fee | 0.00 | 1,562.00 | 0.00 | 0.00% |
| 100-43410 | State Traffic Fine(Stf/Stf2) | 5,000.00 | 2,913.79 | 5,000.00 | 0.00% |
| 100-43413 | Judicial Support Fee - City | 500.00 | 141.60 | 500.00 | 0.00% |
| 100-43414 | Indigent Defense Fee - City | 100.00 | 44.80 | 100.00 | 0.00% |
| 100-43415 | Civil Justice Fee - City | 0.00 | 0.40 | 0.00 | 0.00% |
| 100-43417 | Local Truancy Prevention & Diversion Fund | 15,000.00 | 13,849.80 | 15,000.00 | 0.00% |
| 100-43418 | FTA - City | 3,000.00 | 2,660.00 | 3,000.00 | 0.00% |
| 100-43420 | Combined Court Cost | 30,000.00 | 24,165.25 | 30,000.00 | 0.00% |
| 100-43421 | Municipal Jury Funds | 500.00 | 475.81 | 500.00 | 0.00% |
| 100-43425 | Arrest Fees | 15,000.00 | 13,440.00 | 15,000.00 | 0.00% |
| 100-43426 | Warrant Fees | 35,000.00 | 38,232.30 | 35,000.00 | 0.00% |
| 100-43501 | Miscellaneous | 15,000.00 | 22,471.29 | 15,000.00 | 0.00% |
| 100-43502 | Animal Control Fines | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43503 | Child Safety Fund | 0.00 | (237.58) | 0.00 | 0.00% |
| 100-43504 | Donations | 0.00 | (155.95) | 0.00 | 0.00% |
| 100-43505 | Conference Center | 10,000.00 | 20,455.94 | 15,000.00 | 50.00% |
| 100-43506 | Insurance Proceeds | 0.00 | 43,036.61 | 0.00 | 0.00% |
| 100-43507 | Credit Card Fees | 15,000.00 | 730.11 | 15,000.00 | 0.00% |
| 100-43508 | Tree Settlement - Belle Oaks | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43701 | Mm & Operating Acc. | 8,000.00 | 17,854.52 | 8,000.00 | 0.00% |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|-----------|--------------------------------------|----------------------|---------------------|------------------------|---------------|
| 100-43702 | CD Interest Income | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43705 | Investment Pool Interest | 3,000.00 | 82,105.14 | 40,000.00 | 1233.33% |
| 100-43803 | Lease - Grant | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43804 | Home Land Security | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43805 | Park Fund | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43806 | Grant Revenue | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43807 | Dept Of Justice - Grants | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43808 | Tree Preservation | 0.00 | 141,575.00 | 0.00 | 0.00% |
| 100-43809 | Comal - ISD | 105,000.00 | 113,206.08 | 150,000.00 | 42.86% |
| 100-43810 | Fema | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43811 | Waste Water Expansion Fees | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43812 | Canyon Lake Water Easement | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43813 | Pd Grant | 0.00 | (62,112.00) | 0.00 | 0.00% |
| 100-43814 | CSLFRF | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43849 | WWTP | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43850 | Other Rev/Fin - Lease Purchase | 0.00 | (212.46) | 0.00 | 0.00% |
| 100-43852 | Sale of Surplus Equipment / Vehicles | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43901 | Bank Rec Adj | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43915 | Road Fund | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43917 | Fund Trans - Tree Prev (350) | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43918 | Fund Trans - Drainage (500) | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43940 | Fund Balance - Undesignated | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43997 | Transfer In-Tree Presr Fund | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43998 | Transfer In - Hotel/Motel | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-43999 | Transfers In - Special Rev | 0.00 | 0.00 | 0.00 | 0.00% |
| | Total | 6,663,600.00 | 7,693,862.56 | 7,673,600.00 | 15.16% |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|-----------------------|--|----------------------|-------------------|------------------------|---------------|
| Administration | | | | | |
| 100-10-54101 | Salaries | 259,042.00 | 234,387.50 | 378,117.30 | 45.97% |
| 100-10-54102 | FICA | 20,536.00 | 17,169.67 | 28,925.97 | 40.85% |
| 100-10-54103 | TMRS | 24,697.00 | 14,510.79 | 35,202.72 | 42.54% |
| 100-10-54104 | Merit Increase - Discretionary | 9,400.00 | 0.00 | 0.00 | -100.00% |
| 100-10-54105 | TWC | 500.00 | 0.00 | 500.00 | 0.00% |
| 100-10-54107 | Group Health Ins | 25,000.00 | 15,823.08 | 55,712.00 | 122.85% |
| 100-10-54108 | Uniforms | 1,000.00 | 194.60 | 500.00 | -50.00% |
| 100-10-54115 | Cell - Phone Rmb | 1,040.00 | 880.00 | 1,560.00 | 50.00% |
| 100-10-54220 | Supplies | 3,200.00 | 5,870.70 | 3,200.00 | 0.00% |
| 100-10-54222 | Postage | 1,000.00 | 836.70 | 1,000.00 | 0.00% |
| 100-10-54223 | Filing Fees | 1,000.00 | 0.00 | 1,000.00 | 0.00% |
| 100-10-54226 | Mileage | 1,500.00 | 613.13 | 1,500.00 | 0.00% |
| 100-10-54346 | Technical Support/Repair | 2,000.00 | 7,619.65 | 1,500.00 | -25.00% |
| 100-10-54350 | Advertising | 1,500.00 | 223.74 | 1,000.00 | -33.33% |
| 100-10-54351 | Dues/Subscriptions | 1,200.00 | 4,222.84 | 1,500.00 | 25.00% |
| 100-10-54352 | Seminars/Training/Meetings | 5,000.00 | 14,235.22 | 5,000.00 | 0.00% |
| 100-10-54353 | Travel/Meals | 2,000.00 | 2,292.15 | 2,000.00 | 0.00% |
| 100-10-54355 | Election Costs | 10,000.00 | 3,849.35 | 10,000.00 | 0.00% |
| | Total | 369,615.00 | 322,729.12 | 528,217.99 | 42.91% |
| | Increase is the addition of City Secretary position to Administration | | | | |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|----------------------------|----------------------------|----------------------|-----------------|------------------------|--------------|
| Mayor & Council | | | | | |
| 100-15-54220 | Supplies | 500.00 | 408.12 | 500.00 | 0.00% |
| 100-15-54224 | Public Relations | 1,000.00 | 0.00 | 1,000.00 | 0.00% |
| 100-15-54346 | Technical Support/Repair | 500.00 | 4,823.50 | 500.00 | 0.00% |
| 100-15-54351 | Dues/Subscriptions | 2,500.00 | 1,225.00 | 2,500.00 | 0.00% |
| 100-15-54352 | Seminars/Training/Meetings | 4,000.00 | 527.63 | 4,000.00 | 0.00% |
| | Total | 8,500.00 | 6,984.25 | 8,500.00 | 0.00% |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|------------------------|-------------------------------|----------------------|-------------------|------------------------|----------------|
| Municipal Court | | | | | |
| 100-20-54101 | Salaries | 177,078.00 | 135,943.82 | 142,253.71 | -19.67% |
| 100-20-54102 | FICA | 14,038.00 | 10,016.82 | 10,882.41 | -22.48% |
| 100-20-54103 | TMRS | 16,882.00 | 8,945.31 | 13,243.82 | -21.55% |
| 100-20-54104 | Merit Increase- Discretionary | 6,426.00 | 0.00 | 0.00 | -100.00% |
| 100-20-54105 | TWC | 250.00 | 0.00 | 250.00 | 0.00% |
| 100-20-54107 | Group Health Ins | 37,500.00 | 10,020.59 | 25,524.00 | -31.94% |
| 100-20-54108 | Uniforms | 1,000.00 | 0.00 | 500.00 | -50.00% |
| 100-20-54110 | Overtime | 500.00 | 854.00 | 500.00 | 0.00% |
| 100-20-54115 | Cell - Phone Rmb | 480.00 | 170.00 | 0.00 | -100.00% |
| 100-20-54220 | Supplies | 7,000.00 | 7,201.17 | 7,000.00 | 0.00% |
| 100-20-54222 | Postage | 2,000.00 | 1,360.95 | 2,000.00 | 0.00% |
| 100-20-54346 | Technical Support/Repair | 2,500.00 | 192.84 | 2,500.00 | 0.00% |
| 100-20-54351 | Dues/Subscriptions | 400.00 | 1,604.84 | 400.00 | 0.00% |
| 100-20-54352 | Seminars/Training/Meetings | 3,000.00 | 877.16 | 3,000.00 | 0.00% |
| 100-20-54353 | Interpreter | 200.00 | 0.00 | 0.00 | -100.00% |
| 100-20-54354 | Court Meals | 2,000.00 | 1,099.63 | 2,000.00 | 0.00% |
| 100-20-54386 | Judge | 45,600.00 | 21,850.00 | 45,600.00 | 0.00% |
| 100-20-54387 | Prosecutor | 38,400.00 | 16,000.00 | 38,400.00 | 0.00% |
| 100-20-54488 | Jury | 150.00 | 0.00 | 150.00 | 0.00% |
| | Total | 355,404.00 | 216,137.13 | 294,203.94 | -17.22% |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|-------------------------|-------------------------------|----------------------|-------------------|------------------------|---------------|
| Non-Departmental | | | | | |
| 100-30-54220 | Supplies | 10,000.00 | 9,741.15 | 10,000.00 | 0.00% |
| 100-30-54221 | Employee Retention | 0.00 | 0.00 | 31,500.00 | 100.00% |
| 100-30-54228 | Banking Fees | 1,500.00 | 278.03 | 500.00 | -66.67% |
| 100-30-54332 | Electric | 13,500.00 | 15,940.54 | 25,000.00 | 85.19% |
| 100-30-54333 | Water | 2,000.00 | 11,685.35 | 4,000.00 | 100.00% |
| 100-30-54334 | Telephone | 9,000.00 | 11,284.24 | 10,000.00 | 11.11% |
| 100-30-54336 | Office Security/Alarm Sys | 1,500.00 | 1,699.00 | 2,500.00 | 66.67% |
| 100-30-54337 | Pest Control | 1,200.00 | 1,032.97 | 1,200.00 | 0.00% |
| 100-30-54339 | Credit Card Fees | 24,000.00 | 6,198.67 | 24,000.00 | 0.00% |
| 100-30-54344 | Equipment Repair | 1,000.00 | 686.00 | 1,000.00 | 0.00% |
| 100-30-54345 | Equipment Rental | 10,000.00 | 10,306.25 | 10,000.00 | 0.00% |
| 100-30-54346 | Technical Support/Repair | 75,000.00 | 76,637.33 | 100,000.00 | 33.33% |
| 100-30-54347 | Software | 20,625.00 | 56,620.76 | 75,000.00 | 263.64% |
| 100-30-54349 | Resource Library | 2,500.00 | 0.00 | 1,500.00 | -40.00% |
| 100-30-54358 | Economic Development Services | 20,000.00 | 5,000.00 | 20,000.00 | 0.00% |
| 100-30-54359 | Newsletter Publishing/Editing | 69,000.00 | 70,840.10 | 75,000.00 | 8.70% |
| 100-30-54360 | SH DEV REFUND | 200,000.00 | 274,460.76 | 250,000.00 | 25.00% |
| 100-30-54390 | General Liability Ins | 2,000.00 | 1,495.00 | 1,500.00 | -25.00% |
| 100-30-54391 | General Contents Ins | 2,000.00 | 1,257.40 | 2,000.00 | 0.00% |
| 100-30-54392 | Errors & Omissions | 3,500.00 | 3,051.00 | 3,500.00 | 0.00% |
| 100-30-54393 | Law Enforcement Liab | 15,000.00 | 12,982.00 | 13,288.00 | -11.41% |
| 100-30-54394 | Vehicle Liability | 17,000.00 | 19,328.00 | 20,110.00 | 18.29% |
| 100-30-54395 | Crime Coverage Fidelity | 150.00 | 100.00 | 150.00 | 0.00% |
| 100-30-54398 | Worker's Comp Ins | 28,000.00 | 37,555.00 | 28,000.00 | 0.00% |
| | Total | 528,475.00 | 628,179.55 | 709,748.00 | 34.30% |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|--------------------------------|--------------------------------|----------------------|---------------------|------------------------|---------------|
| Public Safety (Police) | | | | | |
| 100-40-54101 | Salaries | 1,256,573.00 | 1,156,610.05 | 1,513,689.40 | 20.46% |
| 100-40-54102 | FICA | 99,086.00 | 85,615.10 | 115,797.24 | 16.87% |
| 100-40-54103 | TMRS | 119,163.00 | 68,664.31 | 140,924.48 | 18.26% |
| 100-40-54104 | Merit Increase - Discretionary | 38,672.00 | 0.00 | 0.00 | -100.00% |
| 100-40-54105 | TWC | 3,000.00 | 8.47 | 3,000.00 | 0.00% |
| 100-40-54107 | Group Health Ins | 262,500.00 | 134,442.14 | 260,767.00 | -0.66% |
| 100-40-54108 | Uniforms | 7,000.00 | 7,662.47 | 7,500.00 | 7.14% |
| 100-40-54110 | Overtime | 20,000.00 | 20,683.13 | 20,000.00 | 0.00% |
| 100-40-54115 | Cell Phone - Rmb | 9,000.00 | 8,060.00 | 11,440.00 | 27.11% |
| 100-40-54116 | Night Shift Pay | 9,600.00 | 5,125.00 | 9,600.00 | 0.00% |
| 100-40-54117 | Intermediate Certification | 1,500.00 | 975.00 | 3,120.00 | 108.00% |
| 100-40-54118 | Advanced Certification | 3,500.00 | 4,125.00 | 12,480.00 | 256.57% |
| 100-40-54119 | Masters Certification | 3,500.00 | 3,625.00 | 9,360.00 | 167.43% |
| 100-40-54220 | Supplies | 7,000.00 | 4,684.19 | 7,000.00 | 0.00% |
| 100-40-54221 | K-9 Supplies/Maint | 2,500.00 | 0.00 | 2,500.00 | 0.00% |
| 100-40-54222 | Postage | 1,000.00 | 669.88 | 1,000.00 | 0.00% |
| 100-40-54224 | Public Relations | 2,000.00 | 2,372.49 | 2,000.00 | 0.00% |
| 100-40-54335 | Patrol Computers Mdt | 30,000.00 | 24,721.88 | 30,000.00 | 0.00% |
| 100-40-54341 | Fuel | 100,000.00 | 57,854.64 | 100,000.00 | 0.00% |
| 100-40-54342 | Vehicle - Repair/Maint | 25,000.00 | 29,674.10 | 25,000.00 | 0.00% |
| 100-40-54344 | Equipment Repair | 2,000.00 | 2,370.11 | 2,000.00 | 0.00% |
| 100-40-54346 | Technical Support/Repair | 10,000.00 | 13,955.02 | 10,000.00 | 0.00% |
| 100-40-54351 | Dues/Subscriptions | 9,000.00 | 11,762.15 | 9,000.00 | 0.00% |
| 100-40-54352 | Seminars/Training/Meetings | 7,000.00 | 4,213.00 | 7,000.00 | 0.00% |
| 100-40-54353 | Assessment Services | 500.00 | 125.00 | 500.00 | 0.00% |
| 100-40-54500 | Office Equipment | 2,000.00 | 588.32 | 2,000.00 | 0.00% |
| 100-40-54502 | Office Furniture | 500.00 | 58.34 | 500.00 | 0.00% |
| 100-40-54505 | Other Machinery & Equip | 70,000.00 | 45,672.11 | 70,000.00 | 0.00% |
| | Total | 2,101,594.00 | 1,694,316.90 | 2,376,178.12 | 13.07% |

Includes addition of two officer positions including the additional School Resource Officer position

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|------------------------|---|----------------------|---------------|------------------------|----------------|
| Code Compliance | | | | | |
| 100-45-54101 | Salaries | 0.00 | 0.00 | 58,828.83 | 100.00% |
| 100-45-54102 | FICA | 0.00 | 0.00 | 4,500.01 | 100.00% |
| 100-45-54103 | TMRS | 0.00 | 0.00 | 5,476.96 | 100.00% |
| 100-45-54104 | Merit Increase - Discretionary | 0.00 | 0.00 | 0.00 | 100.00% |
| 100-45-54105 | TWC | 0.00 | 0.00 | 0.00 | 100.00% |
| 100-45-54107 | Group Health Ins | 0.00 | 0.00 | 9,214.00 | 100.00% |
| 100-45-54108 | Uniforms | 0.00 | 12.00 | 750.00 | 100.00% |
| 100-45-54110 | Overtime | 0.00 | 0.00 | 500.00 | 100.00% |
| 100-45-54115 | Cell Phone - Rmb | 0.00 | 0.00 | 520.00 | 100.00% |
| 100-45-54220 | Supplies | 0.00 | 0.00 | 1,500.00 | 100.00% |
| 100-45-54221 | Misc | 0.00 | 0.00 | 0.00 | 100.00% |
| 100-45-54222 | Postage | 0.00 | 132.90 | 1,000.00 | 100.00% |
| 100-45-54340 | Professional Services | 0.00 | 0.00 | 0.00 | 100.00% |
| 100-45-54341 | Fuel | 0.00 | 0.00 | 2,500.00 | 100.00% |
| 100-45-54342 | Vehicle - Repair/Maint | 0.00 | 70.48 | 500.00 | 100.00% |
| 100-45-54346 | Technical Support/Repair | 0.00 | 0.00 | 1,500.00 | 100.00% |
| 100-45-54347 | Software | 0.00 | 0.00 | 0.00 | 100.00% |
| 100-45-54350 | Advertising | 0.00 | 0.00 | 0.00 | 100.00% |
| 100-45-54351 | Dues/Subscriptions | 0.00 | 0.00 | 250.00 | 100.00% |
| 100-45-54352 | Seminars/Training/Meetings | 0.00 | 666.66 | 1,500.00 | 100.00% |
| 100-45-54353 | Travel/Meals | 0.00 | 0.00 | 1,500.00 | 100.00% |
| 100-45-54362 | Animal Boarding & Pickup | 0.00 | 0.00 | 0.00 | 100.00% |
| 100-45-54378 | Capital Improvement Fund | 0.00 | 0.00 | 0.00 | 100.00% |
| 100-45-54420 | Engineering Services | 0.00 | 0.00 | 0.00 | 100.00% |
| 100-45-54430 | Inspections | 0.00 | 0.00 | 0.00 | 100.00% |
| 100-45-54500 | Office Equipment | 0.00 | 0.00 | 1,000.00 | 100.00% |
| | Total | 0.00 | 882.04 | 91,039.80 | 100.00% |
| | New Department, last was included with Planning & Development | | | | |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|---------------------|--|----------------------|-------------------|------------------------|---------------|
| Public Works | | | | | |
| 100-50-54101 | Salaries | 158,006.00 | 152,240.98 | 291,471.05 | 84.47% |
| 100-50-54102 | FICA | 12,526.00 | 11,102.77 | 22,297.54 | 78.01% |
| 100-50-54103 | TMRS | 15,064.00 | 10,805.44 | 27,135.95 | 80.14% |
| 100-50-54104 | Merit Increase - Discretionary | 5,734.00 | 0.00 | 0.00 | -100.00% |
| 100-50-54105 | TWC | 250.00 | 0.00 | 250.00 | 0.00% |
| 100-50-54107 | Group Health Ins | 25,000.00 | 10,265.88 | 34,032.00 | 36.13% |
| 100-50-54108 | Uniforms | 1,500.00 | 426.60 | 1,500.00 | 0.00% |
| 100-50-54110 | Overtime | 1,000.00 | 618.69 | 1,000.00 | 0.00% |
| 100-50-54115 | Cell Phone - Rmb | 1,040.00 | 520.00 | 2,080.00 | 100.00% |
| 100-50-54220 | Supplies | 5,000.00 | 3,743.04 | 5,000.00 | 0.00% |
| 100-50-54222 | Postage | 300.00 | 538.77 | 300.00 | 0.00% |
| 100-50-54330 | Storage Rental | 3,500.00 | 3,355.00 | 3,500.00 | 0.00% |
| 100-50-54341 | Fuel | 5,000.00 | 2,512.79 | 5,000.00 | 0.00% |
| 100-50-54342 | Vehicle - Repair/Maint | 3,000.00 | 817.84 | 3,000.00 | 0.00% |
| 100-50-54343 | Repair/Maint Bldg & Grounds PW | 20,000.00 | 15,631.24 | 20,000.00 | 0.00% |
| 100-50-54344 | Equipment Repair | 200.00 | 0.00 | 200.00 | 0.00% |
| 100-50-54345 | Equipment Rental | 1,000.00 | 0.00 | 1,000.00 | 0.00% |
| 100-50-54346 | Technical Support/Repair | 1,000.00 | 975.74 | 1,500.00 | 50.00% |
| 100-50-54350 | Advertising | 500.00 | 99.99 | 500.00 | 0.00% |
| 100-50-54351 | Dues/Subscriptions | 500.00 | 637.51 | 500.00 | 0.00% |
| 100-50-54352 | Seminars/Training/Meetings | 3,500.00 | 2,223.86 | 3,500.00 | 0.00% |
| 100-50-54362 | Animal Services | 30,000.00 | 30,591.44 | 30,000.00 | 0.00% |
| 100-50-54371 | Potholes | 30,000.00 | 7,853.00 | 30,000.00 | 0.00% |
| 100-50-54374 | Ditch Repair/Maintenance | 100,000.00 | 0.00 | 100,000.00 | 0.00% |
| 100-50-54375 | Row Maintenance | 45,000.00 | 29,939.72 | 45,000.00 | 0.00% |
| 100-50-54376 | Signage | 5,000.00 | 0.00 | 5,000.00 | 0.00% |
| | Total | 473,620.00 | 284,900.30 | 633,766.54 | 33.81% |
| | Increase is due to addition of laboere postion and moved postion from Parks & Recreation to be included in Public Works | | | | |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|-------------------------------|---|----------------------|-------------------|------------------------|----------------|
| Parks & Recreation | | | | | |
| 100-55-54101 | Salaries | 44,962.00 | 22,237.90 | 0.00 | -100.00% |
| 100-55-54102 | FICA | 3,564.00 | 1,572.92 | 0.00 | -100.00% |
| 100-55-54103 | TMRS | 4,287.00 | 1,091.66 | 0.00 | -100.00% |
| 100-55-54104 | Merit Increase - Discretionary | 1,632.00 | 0.00 | 0.00 | -100.00% |
| 100-55-54105 | TWC | 250.00 | 0.00 | 250.00 | 0.00% |
| 100-55-54107 | Group Health Ins | 12,500.00 | 3,146.42 | 0.00 | -100.00% |
| 100-55-54110 | Overtime | 1,000.00 | 131.25 | 1,000.00 | 0.00% |
| 100-55-54221 | Misc - Hardware/Materials | 5,000.00 | 3,189.90 | 5,000.00 | 0.00% |
| 100-55-54332 | Electric | 3,600.00 | 217.29 | 3,600.00 | 0.00% |
| 100-55-54333 | Water | 20,000.00 | 4,029.33 | 20,000.00 | 0.00% |
| 100-55-54343 | Repair/Maint - Bldg/Grounds PARKS & REC | 50,000.00 | 57,586.10 | 50,000.00 | 0.00% |
| 100-55-54356 | Park Lawn & Landscaping | 20,000.00 | 9,296.80 | 20,000.00 | 0.00% |
| 100-55-54357 | Community Events | 10,000.00 | 2,874.25 | 10,000.00 | 0.00% |
| 100-55-54520 | Building | 5,000.00 | 1,190.00 | 5,000.00 | 0.00% |
| | Total | 181,795.00 | 106,563.82 | 114,850.00 | -36.82% |
| | Decrease in personnel only | | | | |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|-----------------------------------|---|----------------------|-------------------|------------------------|----------------|
| Planning & Development | | | | | |
| 100-60-54101 | Salaries | 270,930.00 | 204,144.66 | 208,744.08 | -22.95% |
| 100-60-54102 | FICA | 21,463.00 | 14,943.12 | 15,968.92 | -25.60% |
| 100-60-54103 | TMRS | 25,812.00 | 13,701.38 | 19,434.07 | -24.71% |
| 100-60-54104 | Merit Increase - Discretionary | 9,632.00 | 0.00 | 0.00 | -100.00% |
| 100-60-54105 | TWC | 500.00 | 0.00 | 500.00 | 0.00% |
| 100-60-54107 | Group Health Ins | 50,000.00 | 16,880.97 | 30,781.00 | -38.44% |
| 100-60-54108 | Uniforms | 1,000.00 | 59.00 | 500.00 | -50.00% |
| 100-60-54110 | Overtime | 500.00 | 708.52 | 500.00 | 0.00% |
| 100-60-54115 | Cell Phone | 1,560.00 | 710.00 | 520.00 | -66.67% |
| 100-60-54220 | Supplies | 5,500.00 | 2,686.34 | 5,500.00 | 0.00% |
| 100-60-54222 | Postage | 3,000.00 | 286.69 | 1,500.00 | -50.00% |
| 100-60-54341 | Fuel | 1,500.00 | 447.50 | 1,000.00 | -33.33% |
| 100-60-54342 | Vehicle - Repair/Maint | 1,500.00 | 29.20 | 1,500.00 | 0.00% |
| 100-60-54346 | Technical Support/Repair | 7,200.00 | 4,490.21 | 1,500.00 | -79.17% |
| 100-60-54350 | Advertising | 2,000.00 | 1,887.72 | 2,000.00 | 0.00% |
| 100-60-54351 | Dues/Subscriptions | 2,000.00 | 1,853.00 | 2,000.00 | 0.00% |
| 100-60-54352 | Seminars/Training/Meetings | 5,000.00 | 1,778.68 | 5,000.00 | 0.00% |
| | Total | 409,097.00 | 264,606.99 | 296,948.07 | -27.41% |
| | Decreased due to Code Compliance being moved to its own department | | | | |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|-------------------------------------|---|----------------------|---------------------|------------------------|---------------|
| Visitor / Event Center | | | | | |
| 100-65-54220 | Supplies | 1,000.00 | 0.00 | 1,000.00 | 0.00% |
| 100-65-54332 | Electric | 1,500.00 | 0.00 | 1,500.00 | 0.00% |
| | Total | 2,500.00 | 0.00 | 2,500.00 | 0.00% |
| Professional Fees | | | | | |
| 100-90-54400 | Attorney | 75,000.00 | 61,789.75 | 75,000.00 | 0.00% |
| 100-90-54410 | Auditor | 15,000.00 | 13,400.00 | 15,000.00 | 0.00% |
| 100-90-54420 | Engineering Services | 450,000.00 | 380,195.52 | 450,000.00 | 0.00% |
| 100-90-54430 | Inspections | 450,000.00 | 413,898.02 | 450,000.00 | 0.00% |
| 100-90-54440 | Comal County Appraisal Dist | 22,000.00 | 11,698.54 | 22,000.00 | 0.00% |
| 100-90-54441 | Comal County Collection Fe | 300.00 | 594.46 | 300.00 | 0.00% |
| | Total | 1,012,300.00 | 881,576.29 | 1,012,300.00 | 0.00% |
| Transfers Out to Other Funds | | | | | |
| 100-99-54901 | Transfers Out | 1,200,000.00 | 0.00 | 1,500,000.00 | 25.00% |
| | Total | 1,200,000.00 | 0.00 | 1,500,000.00 | 25.00% |
| | Increased due to adding \$500,000 to Raod & Drainage Project in the Capital Fund 150 | | | | |
| | Total Revenues | 6,663,600.00 | 7,693,862.56 | 7,673,600.00 | |
| | Total Expenditures | 6,642,900.00 | 4,406,876.39 | 7,568,252.46 | 13.93% |
| | | 20,700.00 | 3,286,986.17 | 105,347.54 | |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|--------------|---------------------------------|----------------------|---------------------|------------------------|---------------|
| 150-43508 | Capital Contribution | 1,200,000.00 | 0.00 | 1,500,000.00 | 25.00% |
| | Total | 1,200,000.00 | 0.00 | 1,500,000.00 | 25.00% |
| 150-00-54500 | Police Vehicles | 150,000.00 | 151,192.49 | 0.00 | -100.00% |
| 150-00-54504 | Annual Road & Drainage Projects | 1,000,000.00 | 185,214.63 | 1,500,000.00 | 50.00% |
| 150-00-54506 | Public Works Vehicle | 50,000.00 | 46,752.45 | 0.00 | -100.00% |
| | Total | 1,200,000.00 | 383,159.57 | 1,500,000.00 | 25.00% |
| | Total Revenues | 1,200,000.00 | 0.00 | 1,500,000.00 | |
| | Total Expenditures | 1,200,000.00 | 383,159.57 | 1,500,000.00 | |
| | | 0.00 | (383,159.57) | 0.00 | |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|-----------|-----------------------------|----------------------|-----------------|------------------------|--------------|
| 300-43701 | Interest-PD SEIZED MM | 0.00 | 128.03 | 0.00 | 0.00% |
| 300-43810 | Police Seizure | 0.00 | 0.00 | 0.00 | 0.00% |
| 300-43850 | Seized Funds Received | 0.00 | 5,345.18 | 0.00 | 0.00% |
| 300-43999 | Transfers In - General Fund | 0.00 | 0.00 | 0.00 | 0.00% |
| | Total | 0.00 | 5,473.21 | 0.00 | 0.00% |
| | Total Revenues | 0.00 | 5,473.21 | 0.00 | |
| | Total Expenditures | 0.00 | 0.00 | 0.00 | |
| | | 0.00 | 5,473.21 | 0.00 | |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|--------------|---------------------------|----------------------|-------------------|------------------------|--------------|
| 310-43055 | Hotel/Motel Tax | 200,000.00 | 207,728.53 | 200,000.00 | 0.00% |
| 310-43702 | Interest Income | 50.00 | 236.14 | 50.00 | 0.00% |
| | Total | 200,050.00 | 207,964.67 | 200,050.00 | 0.00% |
| 310-00-54450 | Conference Center Lease | 200,000.00 | 98,569.68 | 200,000.00 | 0.00% |
| | Total | 200,000.00 | 98,569.68 | 200,000.00 | 0.00% |
| | Total Revenues | 200,050.00 | 207,964.67 | 200,050.00 | |
| | Total Expenditures | 200,000.00 | 98,569.68 | 200,000.00 | |
| | | 50.00 | 109,394.99 | 50.00 | |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|--------------|---------------------------|----------------------|------------------|------------------------|--------------|
| 320-43503 | Child Safety Fees | 10,000.00 | 9,653.20 | 10,000.00 | 0.00% |
| 320-43702 | Interest | 150.00 | 1,009.03 | 150.00 | 0.00% |
| | Total | 10,150.00 | 10,662.23 | 10,150.00 | 0.00% |
| 320-00-54220 | Supplies | 1,500.00 | 1,360.24 | 1,500.00 | 0.00% |
| | Total | 1,500.00 | 1,360.24 | 1,500.00 | 0.00% |
| | Total Revenues | 1,500.00 | 1,360.24 | 1,500.00 | |
| | Total Expenditures | 0.00 | 0.00 | 0.00 | |
| | | 1,500.00 | 1,360.24 | 1,500.00 | |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|--------------|---------------------------|----------------------|------------------|------------------------|--------------|
| 330-43405 | MC Security Fees | 15,000.00 | 14,093.16 | 15,000.00 | 0.00% |
| 330-43702 | Interest Income | 450.00 | 1,614.38 | 450.00 | 0.00% |
| | Total | 15,450.00 | 15,707.54 | 15,450.00 | 0.00% |
| 330-00-54110 | Court Baliff | 2,400.00 | 1,117.80 | 2,400.00 | 0.00% |
| | Total | 2,400.00 | 1,117.80 | 2,400.00 | 0.00% |
| | Total Revenues | 15,450.00 | 15,707.54 | 15,450.00 | |
| | Total Expenditures | 2,400.00 | 1,117.80 | 2,400.00 | |
| | | 13,050.00 | 14,589.74 | 13,050.00 | |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|-----------|---------------------------|----------------------|------------------|------------------------|--------------|
| 340-43406 | MC Technology Fees | 15,000.00 | 11,878.00 | 15,000.00 | 0.00% |
| 340-43702 | Interest Income | 500.00 | 2,287.03 | 500.00 | 0.00% |
| | Total | 15,500.00 | 14,165.03 | 15,500.00 | 0.00% |
| | Total Revenues | 15,500.00 | 14,165.03 | 15,500.00 | |
| | Total Expenditures | 0.00 | 0.00 | 0.00 | |
| | | 15,500.00 | 14,165.03 | 15,500.00 | |

Law Enforcement Officers Standards Education Police Grant

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|--------------|----------------------------|----------------------|-------------|------------------------|--------------|
| 360-43803 | Leose - Grant | 1,000.00 | 0.00 | 1,000.00 | 0.00% |
| | Total | 1,000.00 | 0.00 | 1,000.00 | 0.00% |
| 360-00-54352 | Seminars/Training/Meetings | 1,000.00 | 0.00 | 1,000.00 | 0.00% |
| | Total | 1,000.00 | 0.00 | 1,000.00 | 0.00% |
| | Total Revenues | 1,000.00 | 0.00 | 1,000.00 | |
| | Total Expenditures | 1,000.00 | 0.00 | 1,000.00 | |
| | | 0.00 | 0.00 | 0.00 | |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|-----------|---------------------------|----------------------|-----------------|------------------------|--------------|
| 370-43504 | Police Donations | 0.00 | 7,000.00 | 0.00 | 0.00% |
| | Total | 0.00 | 7,000.00 | 0.00 | 0.00% |
| | Total Revenues | 0.00 | 7,000.00 | 0.00 | |
| | Total Expenditures | 0.00 | 0.00 | 0.00 | |
| | | 0.00 | 7,000.00 | 0.00 | |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|-----------|---------------------------|----------------------|-----------------|------------------------|--------------|
| 400-43701 | Interest | 500.00 | 2,690.70 | 500.00 | 0.00% |
| | Total | 500.00 | 2,690.70 | 500.00 | 0.00% |
| | Total Revenues | 500.00 | 2,690.70 | 500.00 | |
| | Total Expenditures | 0.00 | 0.00 | 0.00 | |
| | | 500.00 | 2,690.70 | 500.00 | |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change |
|-----------|---------------------------|----------------------|-----------------|------------------------|--------------|
| 500-43701 | Interest - DRAINAGE FUND | 500.00 | 2,690.70 | 500.00 | 0.00% |
| | Total | 500.00 | 2,690.70 | 500.00 | 0.00% |
| | Total Revenues | 500.00 | 2,690.70 | 500.00 | |
| | Total Expenditures | 0.00 | 0.00 | 0.00 | |
| | | 500.00 | 2,690.70 | 500.00 | |

| Account # | Account Description | 2022-2023 Current | Current YTD | 2023-2024 Requested | % Change | Notes |
|--------------|------------------------------|-------------------|-------------------|---------------------|----------|-------|
| 600-43851 | Waste Water User Fees - WWTP | 600,000.00 | 462,196.27 | 600,000.00 | 0.00% | |
| | Total | 600,000.00 | 462,196.27 | 600,000.00 | 0.00% | |
| 600-00-54221 | Miscellaneous Fees | 100.00 | 0.00 | 100.00 | 0.00% | |
| 600-00-54332 | Electric | 50,000.00 | 27,817.17 | 50,000.00 | 0.00% | |
| 600-00-54333 | Water | 30,000.00 | 6,799.43 | 30,000.00 | 0.00% | |
| 600-00-54334 | Telecommunications | 3,000.00 | 869.64 | 3,000.00 | 0.00% | |
| 600-00-54340 | Operational Expense | 484,353.00 | 421,954.26 | 484,353.00 | 0.00% | |
| 600-00-54341 | Insurance | 12,000.00 | 13,170.60 | 15,000.00 | 25.00% | |
| 600-00-54359 | Permits | 2,500.00 | 1,250.00 | 2,500.00 | 0.00% | |
| | Total | 581,953.00 | 471,861.10 | 584,953.00 | 0.52% | |
| | Total Revenue | 600,000.00 | 462,196.27 | 600,000.00 | | |
| | Total expenditures | 581,953.00 | 471,861.10 | 584,953.00 | | |
| | | 18,047.00 | (9,664.83) | 15,047.00 | | |

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name

Phone (area code and number)

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 District 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.

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|------------------|
| 1. | 2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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 | \$ _____ |
| 2. | 2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ _____ |
| 3. | Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1. | \$ _____ |
| 4. | 2022 total adopted tax rate. | \$ _____ / \$100 |
| 5. | 2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value. A. Original 2022 ARB values: \$ _____ B. 2022 values resulting from final court decisions: - \$ _____ C. 2022 value loss. Subtract B from A. ³ | \$ _____ |
| 6. | 2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ _____ B. 2022 disputed value: - \$ _____ C. 2022 undisputed value. Subtract B from A. ⁴ | \$ _____ |
| 7. | 2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ _____ |

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|-------------|
| 8. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ _____ |
| 9. | 2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵ | \$ _____ |
| 10. | <p>2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ _____</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ _____</p> <p>C. Value loss. Add A and B.⁶</p> | \$ _____ |
| 11. | <p>2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value: \$ _____</p> <p>B. 2023 productivity or special appraised value: - \$ _____</p> <p>C. Value loss. Subtract B from A.⁷</p> | \$ _____ |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ _____ |
| 13. | 2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0. | \$ _____ |
| 14. | 2022 total value. Subtract Line 12 and Line 13 from Line 8. | \$ _____ |
| 15. | Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ _____ |
| 16. | Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹ | \$ _____ |
| 17. | Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ _____ |
| 18. | <p>Total 2023 taxable value on the 2023 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</p> <p>A. Certified values: \$ _____</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ _____</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 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 - \$ _____</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p> | \$ _____ |

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|------------------|
| 19. | <p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____</p> <p>B. 2023 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 + \$ _____</p> <p>C. Total value under protest or not certified. Add A and B. \$ _____</p> | |
| 20. | 2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ _____ |
| 21. | 2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ _____ |
| 22. | Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸ | \$ _____ |
| 23. | Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹ | \$ _____ |
| 24. | Total adjustments to the 2023 taxable value. Add Lines 22 and 23. | \$ _____ |
| 25. | Adjusted 2023 taxable value. Subtract Line 24 from Line 21. | \$ _____ |
| 26. | 2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ _____ / \$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹ | \$ _____ / \$100 |

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:

- 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.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|------------------|
| 28. | 2022 M&O tax rate. Enter the 2022 M&O tax rate. | \$ _____ / \$100 |
| 29. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|-----------------|
| 30. | Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100 | \$ _____ |
| 31. | <p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ _____</p> <p>B. 2022 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 2023 captured appraised value in Line 18D, enter 0. - \$ _____</p> <p>C. 2022 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. +/- \$ _____</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ _____</p> <p>E. Add Line 30 to 31D.</p> | \$ _____ |
| 32. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 33. | 2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ _____ /\$100 |
| 34. | <p>Rate adjustment for state criminal justice mandate.²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____</p> <p>B. 2022 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. - \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ _____ /\$100 |
| 35. | <p>Rate adjustment for indigent health care expenditures.²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ _____</p> <p>B. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ _____ /\$100 |

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|----------------|
| 36. | <p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ _____</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ _____/\$100 |
| 37. | <p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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, 2022 and ending on June 30, 2023. \$ _____</p> <p>B. 2022 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, 2021 and ending on June 30, 2022. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | \$ _____/\$100 |
| 38. | <p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ _____/\$100 |
| 39. | <p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p> | \$ _____/\$100 |
| 40. | <p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____/\$100</p> <p>C. Add Line 40B to Line 39.</p> | \$ _____/\$100 |
| 41. | <p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p> | \$ _____/\$100 |

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|-------------|--|-----------------|
| D41. | <p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p> | \$ _____ /\$100 |
| 42. | <p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____</p> <p>D. Subtract amount paid from other resources - \$ _____</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ _____</p> | \$ _____ |
| 43. | <p>Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹</p> | \$ _____ |
| 44. | <p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p> | \$ _____ |
| 45. | <p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ _____ %</p> <p>B. Enter the 2022 actual collection rate. _____ %</p> <p>C. Enter the 2021 actual collection rate. _____ %</p> <p>D. Enter the 2020 actual collection rate. _____ %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p> <p>..... %</p> | _____ % |
| 46. | <p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p> | \$ _____ |
| 47. | <p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p> | \$ _____ |
| 48. | <p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p> | \$ _____ /\$100 |
| 49. | <p>2023 voter-approval tax rate. Add Lines 41 and 48.</p> | \$ _____ /\$100 |
| D49. | <p>Disaster Line 49 (D49): 2023 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.</p> | \$ _____ /\$100 |

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(b)

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

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------|
| 50. | COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate. | \$ _____/100 |

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.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|---|--------------|
| 51. | Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 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 2022 or in May 2023. 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 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ _____ |
| 53. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ _____/100 |
| 55. | 2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____/100 |
| 56. | 2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022. | \$ _____/100 |
| 57. | 2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ _____/100 |
| 58. | 2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ _____/100 |

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.

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements 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 | \$ _____ |
| 60. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ _____/100 |
| 62. | 2023 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). | \$ _____/100 |

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 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 adjusted to remove 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 portion of the unused increment rate must be backed out of the calculation for that year.

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

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

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------------|---|----------------|
| 63. | Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate. | |
| | A. Voter-approval tax rate (Line 67) | \$ _____/\$100 |
| | B. Unused increment rate (Line 66) | \$ _____/\$100 |
| | C. Subtract B from A | \$ _____/\$100 |
| | D. Adopted Tax Rate. | \$ _____/\$100 |
| | E. Subtract D from C. | \$ _____/\$100 |
| 64. | Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. | |
| | A. Voter-approval tax rate (Line 67) | \$ _____/\$100 |
| | B. Unused increment rate (Line 66) | \$ _____/\$100 |
| | C. Subtract B from A | \$ _____/\$100 |
| | D. Adopted Tax Rate. | \$ _____/\$100 |
| | E. Subtract D from C. | \$ _____/\$100 |
| 65. | Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. | |
| | A. Voter-approval tax rate (Line 65) | \$ _____/\$100 |
| | B. Unused increment rate (Line 64) | \$ _____/\$100 |
| | C. Subtract B from A | \$ _____/\$100 |
| | D. Adopted Tax Rate. | \$ _____/\$100 |
| | E. Subtract D from C. | \$ _____/\$100 |
| 66. | 2023 unused increment rate. Add Lines 63E, 64E and 65E. | \$ _____/\$100 |
| 67. | Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control). | \$ _____/\$100 |

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §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.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|--|-----------------|
| 68. | Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> | \$ _____ /\$100 |
| 69. | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 70. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100. | \$ _____ /\$100 |
| 71. | 2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ _____ /\$100 |
| 72. | De minimis rate. Add Lines 68, 70 and 71. | \$ _____ /\$100 |

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.⁴⁷

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. This section will 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).

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|--|-----------------|
| 73. | 2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ /\$100 |
| 74. | <p>Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i>.</p> <p>- or -</p> <p>If a disaster occurred prior to 2022 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 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 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 2022 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p> | \$ _____ /\$100 |
| 75. | Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73. | \$ _____ /\$100 |
| 76. | Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 77. | Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100. | \$ _____ |
| 78. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 79. | Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹ | \$ _____ /\$100 |

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------------|--|----------------|
| 80. | 2023 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). | \$ _____/\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ _____/\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: _____

Voter-approval tax rate. \$ _____/\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: _____

De minimis rate. \$ _____/\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

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 the Tax Code.⁵⁰

print here ➔

 Printed Name of Taxing Unit Representative

sign here ➔

 Taxing Unit Representative

 Date

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