

ORDINANCE NO. 768

AN ORDINANCE OF THE CITY OF BULVERDE, TEXAS ADOPTING THE ANNUAL BUDGET OF THE CITY OF BULVERDE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; 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, 2024, and ending September 30, 2025 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 10th DAY OF September, 2024.

APPROVED:


Bill Krawietz, Mayor

ATTEST:




Sandra V. Ham, City Secretary

This budget will raise more total property taxes than budget by \$690,674 or 24.79%, and of that amount \$203,869 is tax revenue to be raised from new property added to the tax roll this year.

City Council Record Vote

The record vote of each member of the governing body by name voting on the adoption of the budget is as follows:

FOR: Mayor Bill Krawietz
Yvonne Chapman, Council Member Place 2
Charles Hughes, Council Member Place 3
Clint Hays, Council Member Place 4
Joe Alexandre, Council Member Place 5
Christopher Goth, Council Member Place 6

AGAINST: None

PRESENT None
and Not Voting:

ABSENT: Mark Morkovsky, Mayor Pro-Tem Place 1

The governing body will vote on the proposed rate on September 10, 2024.

Property Tax Rate Comparison per \$100 valuation

	FY 2023-2024	FY 2024-2025
Property Tax Rate	\$0.197090	\$0.229807
No New Revenue Rate	\$0.135778	\$0.195618
NNR – M&O Rate	\$0.135778	\$0.195618
Voter Approval Rate	\$0.141908	\$0.203638
Debt Rate	\$0.0	\$0.0
De Minimis Rate	\$0.197090	\$0.229807

Total debt obligation for the City of Bulverde secured by property taxes is **\$0.00.**

The above information is presented on the cover page of the City's FY2024-25 budget to comply with requirements of section 102.005 of the Texas Local Government Code.



GENERAL FUND - 100

CAPITAL EXPENDITURE FUND - 150

ROW ACQUISITION FUND - 160

SEIZED FUNDS - 300

HOTEL / MOTEL FUND - 310

CHILD SAFETY FUND - 320

COURT SECURITY FUND - 330

COURT TECHNOLOGY FUND - 340

TREE PRESERVATION FUND - 350

LEOSE FUND - 360

POLICE DONATIONS - 370

OPERATING RESERVES - 400

DRAINAGE FUND - 500

WASTEWATER FUND - 600

APPENDIX



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
GENERAL FUND							
100-43011	Ad Valorem Taxes	Revenue	2,000,000.00	2,800,000.00	2,978,756.35	3,723,700.00	32.99%
100-43012	Delinquent Collections	Revenue	15,000.00	15,000.00	15,228.70	15,000.00	0.00%
100-43013	Penalty & Interest	Revenue	3,000.00	10,000.00	22,480.76	20,000.00	100.00%
100-43015	Debt Service	Revenue	-	-	-	-	0.00%
100-43051	Sales Tax	Revenue	2,600,000.00	2,700,000.00	2,293,327.91	3,120,000.00	15.56%
100-43052	Mixed Beverage	Revenue	24,000.00	25,000.00	29,432.67	30,000.00	20.00%
100-43055	Hotel/Motel Tax	Revenue	-	-	-	-	0.00%
100-43101	GVTC Franchise Tax	Revenue	40,000.00	40,000.00	18,221.16	40,000.00	0.00%
100-43102	CPS Franchise Tax	Revenue	150,000.00	150,000.00	103,977.54	150,000.00	0.00%
100-43103	Pedernales Coop Franchise Tax	Revenue	75,000.00	75,000.00	44,526.22	75,000.00	0.00%
100-43104	TW/Charter Franchise Tax	Revenue	30,000.00	35,000.00	9,505.94	35,000.00	0.00%
100-43105	Waste Connections	Revenue	45,000.00	60,000.00	33,750.09	60,000.00	0.00%
100-43106	Other Franchise Fees	Revenue	-	-	13,259.74	10,000.00	0.00%
100-43107	Texas Water Company	Revenue	20,000.00	20,000.00	25,910.95	25,000.00	25.00%
100-43201	Building Permits 1	Revenue	600,000.00	600,000.00	578,203.93	600,000.00	0.00%
100-43202	Driveways	Revenue	10,000.00	5,000.00	9,180.76	5,000.00	0.00%
100-43203	Sign Permits	Revenue	10,000.00	10,000.00	9,202.19	10,000.00	0.00%
100-43204	Other Permits	Revenue	25,000.00	25,000.00	102,923.61	50,000.00	100.00%
100-43205	License Permits	Revenue	-	-	450.00	-	0.00%
100-43206	Health Inspections	Revenue	10,000.00	10,000.00	12,000.00	10,000.00	0.00%
100-43210	Special Use Permit	Revenue	1,000.00	1,000.00	2,250.00	1,000.00	0.00%
100-43212	Zoning	Revenue	10,000.00	10,000.00	12,464.00	10,000.00	0.00%
100-43215	Platting Fees	Revenue	150,000.00	150,000.00	46,921.11	150,000.00	0.00%
100-43220	Fire Alarms	Revenue	-	-	-	-	0.00%
100-43221	Fire Sprinklers	Revenue	1,000.00	1,000.00	4,636.00	1,000.00	0.00%
100-43222	Fire Inspections	Revenue	500.00	500.00	300.00	500.00	0.00%
100-43225	Tree Preservation	Revenue	-	-	5,170.52	-	0.00%
100-43230	Park Reservations	Revenue	10,000.00	10,000.00	14,622.80	15,000.00	50.00%
100-43400	Court Revenues - Other	Revenue	-	-	172,153.39	-	0.00%
100-43401	Fines Collected	Revenue	550,000.00	550,000.00	424,515.92	600,000.00	9.09%
100-43402	Local Jury Fund	Revenue	-	-	-	-	0.00%
100-43403	Truancy Fund	Revenue	-	-	-	-	0.00%
100-43404	DCS Fees	Revenue	15,000.00	15,000.00	-	15,000.00	0.00%
100-43405	MC Security Fund	Revenue	-	-	16,141.44	-	0.00%
100-43406	MC Technology Fund	Revenue	-	-	13,566.19	-	0.00%
100-43407	TFC	Revenue	7,500.00	7,500.00	-	7,500.00	0.00%
100-43408	Time Payment Reimbursement Fee	Revenue	1,500.00	1,500.00	678.00	1,500.00	0.00%
100-43409	Omni base Reimbursement Fee	Revenue	-	-	4,163.70	-	0.00%
100-43410	State Traffic Fine(STF/Stf2)	Revenue	5,000.00	5,000.00	-	5,000.00	0.00%
100-43413	Judicial Support Fee - City	Revenue	500.00	500.00	-	500.00	0.00%
100-43414	Indigent Defense Fee - City	Revenue	100.00	100.00	-	100.00	0.00%
100-43415	Civil Justice Fee - City	Revenue	-	-	-	-	0.00%
100-43417	Local Truancy Prevention & Diversion Fund	Revenue	15,000.00	15,000.00	-	15,000.00	0.00%
100-43418	FTA - City	Revenue	3,000.00	3,000.00	-	3,000.00	0.00%
100-43420	Combined Court Cost	Revenue	30,000.00	30,000.00	-	30,000.00	0.00%
100-43421	Municipal Jury Funds	Revenue	500.00	500.00	314.30	500.00	0.00%
100-43425	Arrest Fees	Revenue	15,000.00	15,000.00	-	15,000.00	0.00%
100-43426	Warrant Fees	Revenue	35,000.00	35,000.00	-	35,000.00	0.00%
100-43501	Miscellaneous	Revenue	15,000.00	15,000.00	46,757.29	15,000.00	0.00%
100-43502	Animal Control Fines	Revenue	-	-	-	-	0.00%
100-43503	Child Safety Fund	Revenue	-	-	9,745.60	-	0.00%
100-43504	Donations	Revenue	-	-	-	-	0.00%
100-43505	Conference Center	Revenue	10,000.00	15,000.00	22,064.31	25,000.00	66.67%
100-43506	Insurance Proceeds	Revenue	-	-	8,560.62	-	0.00%
100-43507	Credit Card Fees	Revenue	15,000.00	15,000.00	31,166.57	30,000.00	100.00%
100-43508	Tree Settlement - Belle Oaks	Revenue	-	-	-	-	0.00%
100-43701	Mm & Operating Acct Int Income	Revenue	8,000.00	8,000.00	12,248.63	10,000.00	25.00%
100-43702	CD Interest Income	Revenue	-	-	-	-	0.00%
100-43705	Investment Pool Interest	Revenue	3,000.00	40,000.00	158,301.69	100,000.00	150.00%
100-43803	LEOSE - Grant	Revenue	-	-	-	-	0.00%
100-43804	Home Land Security	Revenue	-	-	-	-	0.00%
100-43805	Park Fund	Revenue	-	-	-	-	0.00%
100-43806	Grant Revenue	Revenue	-	-	-	-	0.00%
100-43807	Dept Of Justice - Grants	Revenue	-	-	-	-	0.00%
100-43808	Tree Preservation	Revenue	-	-	(25,520.00)	-	0.00%
100-43809	Comal - ISD	Revenue	105,000.00	150,000.00	168,471.84	400,000.00	166.67%
100-43810	Fema	Revenue	-	-	-	-	0.00%
100-43811	Waste Water Expansion Fees	Revenue	-	-	-	-	0.00%
100-43812	Canyon Lake Water Easement	Revenue	-	-	-	-	0.00%
100-43813	PD Grant	Revenue	-	-	48,321.70	-	0.00%



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100-43814	CSLFRF	Revenue	-	-	-	-	0.00%
100-43849	WWTP	Revenue	-	-	-	-	0.00%
100-43850	Other Rev/Fin - Lease Purchase	Revenue	-	-	-	-	0.00%
100-43852	Sale of Surplus Equipment / Vehicles	Revenue	-	-	-	-	0.00%
100-43901	Bank Rec Adj	Revenue	-	-	-	-	0.00%
100-43915	Road Fund	Revenue	-	-	-	-	0.00%
100-43917	Fund Trans - Tree Prev (350)	Revenue	-	-	-	-	0.00%
100-43918	Fund Trans - Drainage (500)	Revenue	-	-	-	-	0.00%
100-43940	Fund Balance - Undesignated	Revenue	-	-	-	-	0.00%
100-43997	Transfer In-Tree Pres Fund	Revenue	-	-	-	-	0.00%
100-43998	Transfer In - Hotel/Motel	Revenue	-	-	-	-	0.00%
100-43999	Transfers In - Special Rev	Revenue	-	-	-	-	0.00%
	Total	Revenue	6,663,600.00	7,673,600.00	7,498,354.14	9,464,300.00	23.34%



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
ADMINISTRATION							
100-10-54101	Salaries	Expense	259,042.00	378,117.30	419,304.19	448,154.86	18.52%
100-10-54102	FICA	Expense	20,536.00	28,925.97	39,384.92	35,082.31	21.28%
100-10-54103	TMRS	Expense	24,697.00	35,202.72	33,126.83	40,768.85	15.81%
100-10-54104	Merit Increase - Discretionary	Expense	9,400.00	-	-	8,357.37	0.00%
100-10-54105	TWC	Expense	500.00	500.00	708.45	500.00	0.00%
100-10-54107	Group Health	Expense	25,000.00	55,712.00	53,145.35	54,321.84	-2.50%
100-10-54108	Uniforms	Expense	1,000.00	500.00	1,456.10	1,000.00	100.00%
100-10-54115	Cell - Phone Rmb	Expense	1,040.00	1,560.00	1,850.00	2,080.00	33.33%
100-10-54220	Supplies	Expense	3,200.00	3,200.00	3,506.38	3,000.00	-6.25%
100-10-54222	Postage	Expense	1,000.00	1,000.00	1,508.09	1,500.00	50.00%
100-10-54223	Filing Fees	Expense	1,000.00	1,000.00	147.14	1,000.00	0.00%
100-10-54226	Mileage	Expense	1,500.00	1,500.00	364.48	1,000.00	-33.33%
100-10-54346	Technical Support/Repair	Expense	2,000.00	1,500.00	-	1,500.00	0.00%
100-10-54350	Advertising	Expense	1,500.00	1,000.00	1,519.38	1,000.00	0.00%
100-10-54351	Dues/Subscriptions	Expense	1,200.00	1,500.00	3,318.82	1,500.00	0.00%
100-10-54352	Seminars/Training/Meetings	Expense	5,000.00	5,000.00	6,254.80	7,500.00	50.00%
100-10-54353	Travel/Meals	Expense	2,000.00	2,000.00	2,545.07	3,000.00	50.00%
100-10-54355	Election Costs	Expense	10,000.00	10,000.00	-	10,000.00	0.00%
	Total	Expense	369,615.00	528,217.99	568,140.00	621,265.23	17.62%



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
MAYOR & COUNCIL							
100-15-54220	Supplies	Expense	500.00	500.00	1,697.81	500.00	0.00%
100-15-54224	Public Relations	Expense	1,000.00	1,000.00	450.00	1,000.00	0.00%
100-15-54346	Technical Support/Repair	Expense	500.00	500.00	-	500.00	0.00%
100-15-54351	Dues/Subscriptions	Expense	2,500.00	2,500.00	1,698.00	2,500.00	0.00%
100-15-54352	Seminars/Training/Meetings	Expense	4,000.00	4,000.00	1,463.65	4,000.00	0.00%
	Total	Expense	8,500.00	8,500.00	5,309.46	8,500.00	0.00%



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
MUNICIPAL COURT							
100-20-54101	Salaries	Expense	177,078.00	142,253.71	185,222.93	163,804.00	15.15%
100-20-54102	FICA	Expense	14,038.00	10,882.41	14,244.95	12,761.73	17.27%
100-20-54103	TMRS	Expense	16,882.00	13,243.82	17,263.14	14,830.30	11.98%
100-20-54104	Merit Increase- Discretionary	Expense	6,426.00	-	-	3,016.00	0.00%
100-20-54105	TWC	Expense	250.00	250.00	351.00	400.00	60.00%
100-20-54107	Group Health	Expense	37,500.00	25,524.00	14,390.64	25,652.81	0.50%
100-20-54108	Uniforms	Expense	1,000.00	500.00	306.45	500.00	0.00%
100-20-54110	Overtime	Expense	500.00	500.00	580.84	500.00	0.00%
100-20-54115	Cell - Phone Rmb	Expense	480.00	-	-	-	0.00%
100-20-54220	Supplies	Expense	7,000.00	7,000.00	4,307.45	5,000.00	-28.57%
100-20-54222	Postage	Expense	2,000.00	2,000.00	1,588.14	2,000.00	0.00%
100-20-54346	Technical Support/Repair	Expense	2,500.00	2,500.00	-	2,500.00	0.00%
100-20-54351	Dues/Subscriptions	Expense	400.00	400.00	165.00	400.00	0.00%
100-20-54352	Seminars/Training/Meetings	Expense	3,000.00	3,000.00	1,109.18	2,500.00	-16.67%
100-20-54353	Interpreter	Expense	200.00	-	-	500.00	0.00%
100-20-54354	Court Meals	Expense	2,000.00	2,000.00	1,091.09	2,000.00	0.00%
100-20-54386	Judge	Expense	45,600.00	45,600.00	19,950.00	38,400.00	-15.79%
100-20-54387	Prosecutor	Expense	38,400.00	38,400.00	8,041.50	38,400.00	0.00%
100-20-54488	Jury	Expense	150.00	150.00	-	150.00	0.00%
	Total	Expense	355,404.00	294,203.94	268,612.31	313,314.84	6.50%



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
NON-DEPARTMENTAL FUNCTION							
100-30-54220	Supplies	Expense	10,000.00	10,000.00	13,647.00	10,000.00	0.00%
100-30-54221	Employee Retention	Expense	-	31,500.00	-	37,500.00	19.05%
100-30-54228	Banking Fees	Expense	1,500.00	500.00	2,235.65	2,500.00	400.00%
100-30-54332	Electric	Expense	13,500.00	25,000.00	10,105.19	18,000.00	-28.00%
100-30-54333	Water	Expense	2,000.00	4,000.00	3,744.19	5,000.00	25.00%
100-30-54334	Telephone	Expense	9,000.00	10,000.00	10,744.60	12,000.00	20.00%
100-30-54336	Office Security/Alarm Sys	Expense	1,500.00	2,500.00	1,839.30	2,500.00	0.00%
100-30-54337	Pest Control	Expense	1,200.00	1,200.00	-	1,200.00	0.00%
100-30-54339	Credit Card Fees	Expense	24,000.00	24,000.00	34,512.43	24,000.00	0.00%
100-30-54344	Equipment Repair	Expense	1,000.00	1,000.00	-	1,000.00	0.00%
100-30-54345	Equipment Rental	Expense	10,000.00	10,000.00	14,100.22	10,000.00	0.00%
100-30-54346	Technical Support/Repair	Expense	75,000.00	100,000.00	78,069.41	100,000.00	0.00%
100-30-54347	Software	Expense	20,625.00	75,000.00	125,120.20	75,000.00	0.00%
100-30-54349	Resource Library	Expense	2,500.00	1,500.00	-	1,000.00	-33.33%
100-30-54358	Economic Development Services	Expense	20,000.00	20,000.00	15,000.00	20,000.00	0.00%
100-30-54359	Newsletter Publishing/Editing	Expense	69,000.00	75,000.00	88,406.49	100,000.00	33.33%
100-30-54360	SH DEV REFUND	Expense	200,000.00	250,000.00	234,808.33	250,000.00	0.00%
100-30-54390	General Liability Ins	Expense	2,000.00	1,500.00	1,253.25	1,500.00	0.00%
100-30-54391	General Contents Ins	Expense	2,000.00	2,000.00	624.00	2,000.00	0.00%
100-30-54392	Errors & Omissions	Expense	3,500.00	3,500.00	5,054.00	3,500.00	0.00%
100-30-54393	Law Enforcement Liab	Expense	15,000.00	13,288.00	10,016.00	13,288.00	0.00%
100-30-54394	Vehicle Liability	Expense	17,000.00	20,110.00	23,432.00	25,000.00	24.32%
100-30-54395	Crime Coverage Fidelity	Expense	150.00	150.00	193.75	200.00	33.33%
100-30-54398	Worker's Comp Ins	Expense	28,000.00	28,000.00	50,633.00	28,000.00	0.00%
	Total	Expense	528,475.00	709,748.00	723,539.01	743,188.00	4.71%



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PUBLIC SAFETY							
100-40-54101	Salaries	Expense	1,256,573.00	1,513,689.40	1,298,316.59	1,766,564.81	16.71%
100-40-54102	FICA	Expense	99,086.00	115,797.24	102,827.38	143,483.46	23.91%
100-40-54103	TMRS	Expense	119,163.00	140,924.48	124,124.19	166,740.91	18.32%
100-40-54104	Merit Increase - Discretionary	Expense	38,672.00	-	-	32,416.01	0.00%
100-40-54105	TWC	Expense	3,000.00	3,000.00	2,632.08	3,000.00	0.00%
100-40-54107	Group Health	Expense	262,500.00	260,767.00	229,704.98	308,444.38	18.28%
100-40-54108	Uniforms	Expense	7,000.00	7,500.00	6,826.85	10,000.00	33.33%
100-40-54110	Overtime	Expense	20,000.00	20,000.00	14,337.85	25,000.00	25.00%
100-40-54115	Cell Phone - Rmb	Expense	9,000.00	11,440.00	9,100.00	13,520.00	18.18%
100-40-54116	Night Shift Pay	Expense	9,600.00	9,600.00	-	9,600.00	0.00%
100-40-54117	Intermediate Certification	Expense	1,500.00	3,120.00	3,225.00	4,320.00	38.46%
100-40-54118	Advanced Certification	Expense	3,500.00	12,480.00	9,275.00	12,480.00	0.00%
100-40-54119	Masters Certification	Expense	3,500.00	9,360.00	8,175.00	21,840.00	133.33%
100-40-54220	Supplies	Expense	7,000.00	7,000.00	9,731.51	10,000.00	42.86%
100-40-54221	K-9 Supplies/Maint	Expense	2,500.00	2,500.00	-	2,500.00	0.00%
100-40-54222	Postage	Expense	1,000.00	1,000.00	1,656.66	2,000.00	100.00%
100-40-54224	Public Relations	Expense	2,000.00	2,000.00	70.00	2,000.00	0.00%
100-40-54335	Patrol Computers Mdt	Expense	30,000.00	30,000.00	75,480.94	40,000.00	33.33%
100-40-54341	Fuel	Expense	100,000.00	100,000.00	58,603.56	100,000.00	0.00%
100-40-54342	Vehicle - Repair/Maint	Expense	25,000.00	25,000.00	43,315.35	50,000.00	100.00%
100-40-54344	Equipment Repair	Expense	2,000.00	2,000.00	1,395.71	2,500.00	25.00%
100-40-54346	Technical Support/Repair	Expense	10,000.00	10,000.00	11,547.28	15,000.00	50.00%
100-40-54351	Dues/Subscriptions	Expense	9,000.00	9,000.00	7,100.97	10,000.00	11.11%
100-40-54352	Seminars/Training/Meetings	Expense	7,000.00	7,000.00	2,529.68	10,000.00	42.86%
100-40-54353	Assessment Services	Expense	500.00	500.00	399.27	1,000.00	100.00%
100-40-54500	Office Equipment	Expense	2,000.00	2,000.00	2,707.80	3,000.00	50.00%
100-40-54502	Office Furniture	Expense	500.00	500.00	-	500.00	0.00%
100-40-54505	Other Machinery & Equip	Expense	70,000.00	70,000.00	42,864.24	70,000.00	0.00%
	Total	Expense	2,101,594.00	2,376,178.12	2,065,947.89	2,835,909.58	19.35%



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
CODE COMPLIANCE							
100-45-54101	Salaries	Expense	-	58,828.83	36,081.20	61,707.54	4.89%
100-45-54102	FICA	Expense	-	4,500.01	2,760.21	4,847.74	7.73%
100-45-54103	TMRS	Expense	-	5,476.96	3,359.16	5,633.52	2.86%
100-45-54104	Merit Increase - Discretionary	Expense	-	-	-	1,141.60	0.00%
100-45-54105	TWC	Expense	-	-	117.00	150.00	0.00%
100-45-54107	Group Health	Expense	-	9,214.00	2,083.10	374.19	-95.94%
100-45-54108	Uniforms	Expense	-	750.00	-	750.00	0.00%
100-45-54110	Overtime	Expense	-	500.00	-	500.00	0.00%
100-45-54115	Cell Phone - Rmb	Expense	-	520.00	340.00	520.00	0.00%
100-45-54220	Supplies	Expense	-	1,500.00	1,390.53	1,000.00	-33.33%
100-45-54221	Misc	Expense	-	-	-	-	0.00%
100-45-54222	Postage	Expense	-	1,000.00	512.93	1,000.00	0.00%
100-45-54340	Professional Services	Expense	-	-	-	-	0.00%
100-45-54341	Fuel	Expense	-	2,500.00	431.12	2,500.00	0.00%
100-45-54342	Vehicle - Repair/Maint	Expense	-	500.00	2,367.91	500.00	0.00%
100-45-54346	Technical Support/Repair	Expense	-	1,500.00	-	1,500.00	0.00%
100-45-54347	Software	Expense	-	-	-	-	0.00%
100-45-54350	Advertising	Expense	-	-	-	-	0.00%
100-45-54351	Dues/Subscriptions	Expense	-	250.00	222.20	250.00	0.00%
100-45-54352	Seminars/Training/Meetings	Expense	-	1,500.00	332.50	1,000.00	-33.33%
100-45-54353	Travel/Meals	Expense	-	1,500.00	-	1,000.00	-33.33%
100-45-54362	Animal Boarding & Pickup	Expense	-	-	-	-	0.00%
100-45-54378	Capital Improvement Fund	Expense	-	-	-	-	0.00%
100-45-54420	Engineering Services	Expense	-	-	-	-	0.00%
100-45-54430	Inspections	Expense	-	-	-	-	0.00%
100-45-54500	Office Equipment	Expense	-	1,000.00	209.98	1,000.00	0.00%
	Total	Expense	-	91,039.80	50,207.84	85,374.58	-6.22%



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
PUBLIC WORKS							
100-50-54101	Salaries	Expense	158,006.00	291,471.05	221,038.08	303,584.37	4.16%
100-50-54102	FICA	Expense	12,526.00	22,297.54	17,501.56	19,225.36	-13.78%
100-50-54103	TMRS	Expense	15,064.00	27,135.95	20,861.80	22,341.62	-17.67%
100-50-54104	Merit Increase - Discretionary	Expense	5,734.00	-	-	4,539.81	0.00%
100-50-54105	TWC	Expense	250.00	250.00	545.33	250.00	0.00%
100-50-54107	Group Health	Expense	25,000.00	34,032.00	30,422.52	29,457.58	-13.44%
100-50-54108	Uniforms	Expense	1,500.00	1,500.00	474.41	1,500.00	0.00%
100-50-54110	Overtime	Expense	1,000.00	1,000.00	8,703.36	1,000.00	0.00%
100-50-54115	Cell Phone - Rmb	Expense	1,040.00	2,080.00	750.00	2,080.00	0.00%
100-50-54220	Supplies	Expense	5,000.00	5,000.00	4,100.22	5,000.00	0.00%
100-50-54222	Postage	Expense	300.00	300.00	210.06	300.00	0.00%
100-50-54330	Storage Rental	Expense	3,500.00	3,500.00	5,410.00	3,500.00	0.00%
100-50-54341	Fuel	Expense	5,000.00	5,000.00	3,710.33	5,000.00	0.00%
100-50-54342	Vehicle - Repair/Maint	Expense	3,000.00	3,000.00	14,893.94	3,000.00	0.00%
100-50-54343	Repair/Maint Bldg & Grounds PW	Expense	20,000.00	20,000.00	37,337.77	20,000.00	0.00%
100-50-54344	Equipment Repair	Expense	200.00	200.00	-	200.00	0.00%
100-50-54345	Equipment Rental	Expense	1,000.00	1,000.00	1,532.90	1,000.00	0.00%
100-50-54346	Technical Support/Repair	Expense	1,000.00	1,500.00	37,065.06	1,500.00	0.00%
100-50-54350	Advertising	Expense	500.00	500.00	-	500.00	0.00%
100-50-54351	Dues/Subscriptions	Expense	500.00	500.00	554.74	500.00	0.00%
100-50-54352	Seminars/Training/Meetings	Expense	3,500.00	3,500.00	1,069.21	3,500.00	0.00%
100-50-54362	Animal Services	Expense	30,000.00	30,000.00	21,497.50	30,000.00	0.00%
100-50-54371	Potholes	Expense	30,000.00	30,000.00	20,035.86	30,000.00	0.00%
100-50-54374	Ditch Repair/Maintenance	Expense	100,000.00	100,000.00	4,768.12	100,000.00	0.00%
100-50-54375	Row Maintenance	Expense	45,000.00	45,000.00	11,208.50	45,000.00	0.00%
100-50-54376	Signage	Expense	5,000.00	5,000.00	1,604.58	5,000.00	0.00%
	Total	Expense	473,620.00	633,766.54	465,295.85	637,978.74	0.66%



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
PARKS & RECREATION							
100-55-54101	Salaries	Expense	44,962.00	-	-	-	0.00%
100-55-54102	FICA	Expense	3,564.00	-	-	-	0.00%
100-55-54103	TMRS	Expense	4,287.00	-	-	-	0.00%
100-55-54104	Merit Increase - Discretionary	Expense	1,632.00	-	-	-	0.00%
100-55-54105	TWC	Expense	250.00	250.00	-	-	-100.00%
100-55-54107	Group Health	Expense	12,500.00	-	-	-	0.00%
100-55-54110	Overtime	Expense	1,000.00	1,000.00	-	-	-100.00%
100-55-54221	Misc - Hardware/Materials	Expense	5,000.00	5,000.00	388.04	5,000.00	0.00%
100-55-54332	Electric	Expense	3,600.00	3,600.00	1,561.00	3,000.00	-16.67%
100-55-54333	Water	Expense	20,000.00	20,000.00	21,438.58	25,000.00	25.00%
100-55-54343	Repair/Maint - Bldg/Grounds PARKS & REC	Expense	50,000.00	50,000.00	187,699.55	50,000.00	0.00%
100-55-54356	Park Lawn & Landscaping	Expense	20,000.00	20,000.00	59,365.15	20,000.00	0.00%
100-55-54357	Community Events	Expense	10,000.00	10,000.00	2,174.88	10,000.00	0.00%
100-55-54520	Building	Expense	5,000.00	5,000.00	-	5,000.00	0.00%
	Total	Expense	181,795.00	114,850.00	272,627.20	118,000.00	2.74%



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
PLANNING & DEVELOPMENT							
100-60-54101	Salaries	Expense	270,930.00	208,744.08	150,412.06	245,212.03	17.47%
100-60-54102	FICA	Expense	21,463.00	15,968.92	11,572.15	23,734.10	48.63%
100-60-54103	TMRS	Expense	25,812.00	19,434.07	13,755.91	27,581.19	41.92%
100-60-54104	Merit Increase - Discretionary	Expense	9,632.00	-	-	5,625.26	0.00%
100-60-54105	TWC	Expense	500.00	500.00	591.39	500.00	0.00%
100-60-54107	Group Health	Expense	50,000.00	30,781.00	27,164.99	39,316.46	27.73%
100-60-54108	Uniforms	Expense	1,000.00	500.00	-	500.00	0.00%
100-60-54110	Overtime	Expense	500.00	500.00	15.87	500.00	0.00%
100-60-54115	Cell Phone	Expense	1,560.00	520.00	760.00	520.00	0.00%
100-60-54220	Supplies	Expense	5,500.00	5,500.00	5,299.21	5,500.00	0.00%
100-60-54222	Postage	Expense	3,000.00	1,500.00	532.58	-	-100.00%
100-60-54346	Technical Support/Repair	Expense	7,200.00	1,500.00	1,495.00	1,500.00	0.00%
100-60-54350	Advertising	Expense	2,000.00	2,000.00	1,648.52	2,000.00	0.00%
100-60-54351	Dues/Subscriptions	Expense	2,000.00	2,000.00	1,642.81	2,000.00	0.00%
100-60-54352	Seminars/Training/Meetings	Expense	5,000.00	5,000.00	1,140.29	5,000.00	0.00%
	Total	Expense	409,097.00	296,948.07	216,247.96	359,489.04	21.06%



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
VISITOR / EVENT CENTER							
100-65-54220	Supplies	Expense	1,000.00	1,000.00	314.07	1,000.00	0.00%
100-65-54332	Electric	Expense	1,500.00	1,500.00	-	1,000.00	-33.33%
	Total	Expense	2,500.00	2,500.00	314.07	2,000.00	-20.00%
PROFESSIONAL & CONTRACTUAL SERVICES							
100-90-54400	Attorney	Expense	75,000.00	75,000.00	113,653.25	100,000.00	33.33%
100-90-54410	Auditor	Expense	15,000.00	15,000.00	-	15,000.00	0.00%
100-90-54420	Engineering Services	Expense	450,000.00	450,000.00	718,350.20	800,000.00	77.78%
100-90-54430	Inspections	Expense	450,000.00	450,000.00	296,245.75	400,000.00	-11.11%
100-90-54440	Comal County Appraisal Dist	Expense	22,000.00	22,000.00	22,250.20	25,000.00	13.64%
100-90-54441	Comal County Collection Fe	Expense	300.00	300.00	466.03	500.00	66.67%
	Total	Expense	1,012,300.00	1,012,300.00	1,150,965.43	1,340,500.00	32.42%



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
TRANSFER TO OTHER FUNDS							
100-99-54901	Transfers Out	Expense	1,200,000.00	1,500,000.00	1,250,000.00	2,315,000.00	54.33%
	Total	Expense	1,200,000.00	1,500,000.00	1,250,000.00	2,315,000.00	54.33%
			6,663,600.00	7,673,600.00	7,498,354.14	9,464,300.00	23.34%
			6,642,900.00	7,568,252.46	7,037,207.02	9,380,520.00	23.95%
			20,700.00	105,347.54	461,147.12	83,779.99	

9/10/2024 Balance as of this date

\$10,863,989.10



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
CAPITAL EXPENDITURES							
150-43508	Capital Contribution	Revenue	1,200,000.00	1,500,000.00	-	1,915,000.00	28%
	Total	Revenue	1,200,000.00	1,500,000.00	-	2,315,000.00	54%
150-00-54500	Police Vehicles	Expense	150,000.00	-	112,243.53	240,000.00	0%
150-00-54504	Annual Road & Drainage Projects	Expense	1,000,000.00	1,500,000.00	856,981.85	1,500,000.00	0%
150-00-54506	Public Works Vehicle	Expense	50,000.00	-	91,839.77	-	0%
150-00-54507	Parks & Recreation	Expense	-	-	-	175,000.00	100%
	Total	Expense	1,200,000.00	1,500,000.00	1,061,065.15	1,915,000.00	28%

9/10/2024 Balance as of this date

\$ (5,428,207.98)



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
CAPITAL EXPENDITURES							
160-43508	Capital Contribution	Revenue	-	-	-	400,000.00	100%
	Total	Revenue	-	-	-	400,000.00	
160-00-54510	Right of Way Acquisition	Expense	-	-	-	-	
	Total	Expense	-	-	-	-	



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
POLICE SEIZURE FUND (RESTRICTED)							
300-43701	Interest-PD SEIZED MM	Revenue	-	-	163.35	-	0%
300-43810	Police Seizure	Revenue	-	-	-	-	0%
300-43850	Seized Funds Received	Revenue	-	-	3,380.49	-	0%
300-43999	Transfers In - General Fund	Revenue	-	-	-	-	0%
	Total	Revenue	-	-	3,543.84	-	0%

9/10/2024 Balance as of this date \$ 56,271.52



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
HOTEL / MOTEL FUND (RESTRICTED)							
310-43055	Hotel/Motel Tax	Revenue	200,000.00	200,000.00	101,222.78	200,000.00	0%
310-43702	Interest Income	Revenue	50.00	50.00	802.33	500.00	900%
	Total	Revenue	200,050.00	200,050.00	102,025.11	200,500.00	0%
310-00-54450	Conference Center Lease	Expense	200,000.00	200,000.00	93,215.02	200,000.00	0%
	Total	Expense	200,000.00	200,000.00	93,215.02	200,000.00	0%

9/10/2024 Balance as of this date \$ 77,002.70



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
COURT CHILD SAFETY FUND (RESTRICTED)							
320-43503	Child Safety Fees	Revenue	10,000.00	10,000.00	-	10,000.00	0%
320-43702	Interest	Revenue	150.00	150.00	3,343.18	2,500.00	1567%
	Total	Revenue	10,150.00	10,150.00	3,343.18	12,500.00	23%
320-00-54220	Supplies	Expense	1,500.00	1,500.00	60.00	1,500.00	0%
	Total	Expense	1,500.00	1,500.00	60.00	1,500.00	0%

9/10/2024 Balance as of this date

\$ 115,141.47



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
COURT SECURITY FUND (RESTRICTED)							
330-43405	MC Security Fees	Revenue	15,000.00	15,000.00	-	15,000.00	0%
330-43702	Interest Income	Revenue	450.00	450.00	5,349.09	3,000.00	567%
	Total	Revenue	15,450.00	15,450.00	5,349.09	18,000.00	17%
330-00-54110	Court Baliff	Expense	2,400.00	2,400.00	-	2,400.00	0%
	Total	Expense	2,400.00	2,400.00	-	2,400.00	0%

9/10/2024 Balance as of this date

\$ 215,864.21



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
COURT TECHNOLOGY FUND (RESTRICTED)							
340-43406	MC Technology Fees	Revenue	15,000.00	15,000.00	-	15,000.00	0%
340-43702	Interest Income	Revenue	500.00	500.00	7,577.82	500.00	0%
	Total	Revenue	15,500.00	15,500.00	7,577.82	15,500.00	0%

9/10/2024 Balance as of this date \$ 250,567.45



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
TREE PRESERVATION FUND (RESTRICTED)							
400-43701	Interest	Revenue	500.00	500.00	8,915.10	5,000.00	900%
	Total	Revenue	500.00	500.00	8,915.10	5,000.00	900%

9/10/2024 Balance as of this date

\$ (41,552.87)



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
LAW ENFORCEMENT GRANTS (RESTRICTED)							
360-43803	LEOSE - Grant	Revenue	1,000.00	1,000.00	3,481.35	1,000.00	0%
	Total	Revenue	1,000.00	1,000.00	3,481.35	1,000.00	0%
360-00-54352	Seminars/Training/Meetings	Expense	1,000.00	1,000.00	-	1,000.00	0%
	Total	Expense	1,000.00	1,000.00	-	1,000.00	0%

9/10/2024 Balance as of this date \$ 12,086.34



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
POLICE DONATIONS FUND							
370-43504	Police Donations	Revenue	-	-	4,500.00	-	
	Total	Revenue	-	-	4,500.00	-	

9/10/2024 Balance as of this date \$ 30,314.56



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
LEWIS CREEK DRAINAGE SETTLEMENT FUND (RESTRICTED)							
500-43701	Interest - DRAINAGE FUND	Revenue	500.00	500.00	8,915.10	5,000.00	900%
	Total	Revenue	500.00	500.00	8,915.10	5,000.00	900%

9/10/2024 Balance as of this date

\$ 430,465.31



Account #	Account Description	Account Type	2022-2023 Adopted	2023-2024 Adopted	Current YTD Expenditures	2024-2025 Requested	% Change
WASTEWATER TREATMENT PLANT							
600-43851	Waste Water User Fees - WWTP	Revenue	600,000.00	600,000.00	286,735.89	764,000.00	27%
	Total	Revenue	600,000.00	600,000.00	286,735.89	764,000.00	27%
600-00-54221	Miscellaneous Fees	Expense	100.00	100.00	-	100.00	0%
600-00-54332	Electric	Expense	50,000.00	50,000.00	37,570.40	50,000.00	0%
600-00-54333	Water	Expense	30,000.00	30,000.00	6,703.59	30,000.00	0%
600-00-54334	Telecommunications	Expense	3,000.00	3,000.00	2,256.39	3,000.00	0%
600-00-54340	Operational Expense	Expense	484,353.00	484,353.00	441,255.00	647,425.00	34%
600-00-54341	Insurance	Expense	12,000.00	15,000.00	26,309.00	30,000.00	100%
600-00-54359	Permits	Expense	2,500.00	2,500.00	1,301.38	2,500.00	0%
	Total	Expense	581,953.00	584,953.00	515,395.76	763,025.00	30%

9/10/2024 Balance as of this date

\$ 7,062,104.97

2024 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ _____
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	Prior year total adopted tax rate.	\$ _____ /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ _____ B. Prior year values resulting from final court decisions: - \$ _____ C. Prior year value loss. Subtract B from A. ³	\$ _____
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ _____ B. Prior year disputed value: - \$ _____ C. Prior year undisputed value. Subtract B from A. ⁴	\$ _____
7.	Prior year 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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ _____
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ _____</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ _____</p> <p>C. Value loss. Add A and B.⁶</p>	\$ _____
11.	<p>Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ _____</p> <p>B. Current year 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.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ _____
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ _____
18.	<p>Total current year taxable value on the current year 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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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 current year 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. Current year 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. Current year 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.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ _____
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ _____
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ _____
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ _____
26.	Current year 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 current year 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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ _____ / \$100
29.	Prior year 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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year..... + \$ _____</p> <p>B. Prior year 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 current year captured appraised value in Line 18D, enter 0..... - \$ _____</p> <p>C. Prior year 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. Prior year 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 current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	Current year 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</p> <p>A. Current year 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. Prior year 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</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ _____</p> <p>B. Prior year 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>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</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ _____</p> <p>B. Prior year 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>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</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. \$ _____</p> <p>B. Prior year 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>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 the prior year. 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 the prior year. 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 current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____/\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year 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 the prior year, 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>Current year 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): Current year 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 current year 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.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ _____
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ %</p> <p>B. Enter the prior year actual collection rate..... %</p> <p>C. Enter the 2022 actual collection rate. %</p> <p>D. Enter the 2021 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>	_____ %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ _____ /\$100
D49.	<p>Disaster Line 49 (D49): Current year 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 current year 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 of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	Current year 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.	Current year 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.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year 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.	Current year 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.	Current year 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

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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴⁰ 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 that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

Individual components can be negative, but the overall rate will 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.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ _____ /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §§26.0501(a) and (c)
⁴³ Tex. Local Gov’t Code §120.007(d)
⁴⁴ Tex. Local Gov’t Code §120.007(d)

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

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.⁴⁹

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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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.	\$ _____/\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____/\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____/\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-a)
⁴⁷ Tex. Tax Code §26.063(a)(1)
⁴⁸ Tex. Tax Code §26.042(b)
⁴⁹ Tex. Tax Code §26.042(f)
⁵⁰ Tex. Tax Code §26.42(c)
⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (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 current year 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 current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: _____

De minimis rate. \$ _____ /\$100

If applicable, enter the current year de minimis rate from Line 73.

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.⁵²

print here ➔

Printed Name of Taxing Unit Representative

sign here ➔

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)