



Mayor | Jason Perez
Mayor Pro-Tem | John Wright
Council Members | Cecil Booth, Christiene Daniel, Mark Gongora, Travis Townsend
City Manager | Chris Whittaker
Temporary Acting City Secretary | Colleen Martin

NOTICE IS HEREBY GIVEN PURSUANT TO V.T.C.A., GOVERNMENT CODE, CHAPTER 551, THAT THE CITY COUNCIL FOR THE CITY OF ANGLETON WILL CONDUCT A MEETING, OPEN TO THE PUBLIC, ON TUESDAY, AUGUST 9, 2022, AT 6:00 P.M., AT THE CITY OF ANGLETON COUNCIL CHAMBERS LOCATED AT 120 S. CHENANGO STREET ANGLETON, TEXAS 77515.

DECLARATION OF A QUORUM AND CALL TO ORDER

PLEDGE OF ALLEGIANCE

INVOCATION

CITIZENS WISHING TO ADDRESS CITY COUNCIL

The Presiding Officer may establish time limits based upon the number of speaker requests, the length of the agenda, and to ensure meeting efficiency, and may include a cumulative time limit. Citizens may speak at the beginning or at the time the item comes before council in accordance with Texas Government Code Section 551.007. No Action May be Taken by the City Council During Public Comments.

CEREMONIAL PRESENTATIONS

CONSENT AGENDA

All of the following items on the Consent Agenda are considered to be self-explanatory by the Council and will be enacted with one motion. There will be no separate discussion of these items unless requested by the Mayor or a Council Member; in which event, the item will be removed from the consent agenda and considered separately.

PUBLIC HEARINGS AND ACTION ITEMS

REGULAR AGENDA

1. Discussion and possible action on setting a public hearing date related to the proposed FY2023 Budget for the Fiscal Year beginning October 1, 2022 and ending on September 30, 2023, and discussion on the proposed FY2023 Budget for the Fiscal Year Beginning October 1, 2022.

2. Discussion and possible action for a record vote on the 2022 Proposed tax rate of \$0.618760 per \$100 of assessed valuation, also known as the Voter Approval Rate, and determine a date, time and place for a public hearing for the agreed upon proposed tax rate by council.

EXECUTIVE SESSION

The City Council will now convene into executive session pursuant to the provisions of Chapter 551 Texas Government Code, in accordance with the authority contained therein:

3. Discussion and possible action on Boards and Commissions appointments, in accordance with Section 551.074 of the Texas Government Code.

OPEN SESSION

The City Council will now adjourn Executive Session, reconvene into Open Session pursuant to the provisions of Chapter 551 Texas Government Code and take action, if any, on item(s) discussed during Closed Executive Session.

ADJOURNMENT

If, during the course of the meeting and discussion of any items covered by this notice, City Council determines that a Closed or Executive Session of the Council is required, then such closed meeting will be held as authorized by Texas Government Code, Chapter 551, Section 551.071 - consultation with attorney; Section 551.072 - deliberation regarding real property; Section 551.073 - deliberation regarding prospective gift; Section 551.074 - personnel matters regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; Section 551.076 - deliberation regarding security devices or security audit; Section 551.087 - deliberation regarding economic development negotiations; Section 551.089 - deliberation regarding security devices or security audits, and/or other matters as authorized under the Texas Government Code. If a Closed or Executive Session is held in accordance with the Texas Government Code as set out above, the City Council will reconvene in Open Session in order to take action, if necessary, on the items addressed during Executive Session.

CERTIFICATION

I, Colleen Martin, Temporary Acting City Secretary, do hereby certify that this Notice of a Meeting was posted on the City Hall bulletin board, a place convenient and readily accessible to the general public at all times and to the City's website, www.angleton.tx.us, in compliance with Chapter 551, Texas Government Code. The said Notice was posted on the following date and time: Saturday, August 6, 2022 by 6:00 p.m. and remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting.

/S/ Colleen Martin

Colleen Martin

Temporary Acting City Secretary

In compliance with the Americans with Disabilities Act, the City of Angleton will provide reasonable accommodations for persons attending City Council meetings. The facility is wheelchair accessible and

accessible parking spaces are available. Please contact the Temporary Acting City Secretary at 979-849-4364, extension 2115 or email citysecretary@angleton.tx.us.



AGENDA ITEM SUMMARY FORM

MEETING DATE: 08/9/2022

PREPARED BY: Tenecha Williams, Interim Finance Director

AGENDA CONTENT: Discussion and possible action on setting a public hearing date related to the proposed FY2023 Budget for the Fiscal Year beginning October 1, 2022 and ending on September 30, 2023, and discussion on the proposed FY2023 Budget for the Fiscal Year Beginning October 1, 2022.

AGENDA ITEM SECTION: Regular

BUDGETED AMOUNT: NA

FUNDS REQUESTED: NA

FUND: NA

EXECUTIVE SUMMARY:

Discuss changes to the 2022-2023 Proposed Budget.

Discuss changes related to the Voter Approval Property Tax Rate.

CITY OF ANGLETON

2022 Tax year (FY23) Property Taxation

City of Angleton Tax Rate

Current Rate (Tax Year 2021- FY22)

\$0.633041 per \$100



Voter Approved Rate (Tax Year 2022-FY23)

\$0.618760 per \$100

Certified Property Tax Rate Options:

	No-New-Revenue Rate	De Minimus Rate	Higher Voter-Approval Rate	Current Tax Rate	Last Year Property Tax Rates
2021 Net Taxable Value	\$1,197,554,889	\$1,197,554,889	\$1,197,554,889	\$1,197,554,889	\$1,197,554,889 2021 Taxable Value adjusted
Projected Net Increase	\$190,069,176	\$190,069,176	\$190,069,176	\$190,069,176	
2022 Projected Net Taxable Value	\$1,387,624,065	\$1,387,624,065	\$1,387,624,065	\$1,387,624,065	\$1,197,554,889 2021 Taxable Value adjusted
Tax Rate	0.532831	0.608988	0.618760	0.633041	0.633041 2021 Tax Rate
Total Taxes	\$7,393,691	\$8,450,464	\$8,586,063	\$8,784,229	\$7,581,013 2021 Adjusted Levy
2022 Debt Service \$	\$1,510,694	\$1,510,694	\$1,510,694	\$1,510,694	\$913,387 2021 Debt Service
2022 Debt Service at 103.38%	\$1,561,755	\$1,561,755	\$1,561,755	\$1,561,755	\$6,667,626 2021 M&O \$
2022 M&O Budget	\$5,831,936	\$6,888,709	\$7,024,307	\$7,222,474	\$6,689,378 2021 M&O Budget
Difference	(\$857,442)	\$199,331	\$334,929	\$533,096	(\$21,752) Adjustment after Budget
Original Budget	\$6,689,378	\$6,689,378	\$6,689,378	\$6,689,378	
Increase in Property Taxes vs NNR	\$0	\$1,056,773	\$1,192,371	\$1,390,538	\$1,005,049 Increase in Tax Levy with VAR
% Increase in Dollars	0.00%			1,	
		No election needed	No election needed	election needed	
Decrease in Rate	(0.100210)	needed	needed		

Benchmark Tax Rates

No New Revenue Tax Rate

- Rate that could generate the same amount of property tax revenue in tax year 2022 as received in tax year 2021.
- Applicable only to properties on the tax roll in tax year 2021 and tax year 2022.
- \$0.532831 per \$100

De Minimis Tax Rate

- Rate that would generate \$500,000 more in property tax revenue when applied to the City's current total value.
- \$0.608988 per \$100

Voter Approval Tax Rate

- Highest tax rate that the City may adopt before voters are entitled to petition for an election to limit the adopted rate.
- \$0.618760 per \$100

The proposed budget will raise more total property taxes than last year's total tax levy by \$1,005,049 or 13.3%

OF THAT AMOUNT, \$1,005,049 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

City of Angleton Financial Bridge: General Fund

	Current Year	Original Proposed	FY2023	Difference(\$)	Difference(%)
Property Tax Revenue	\$ 6,918,479.00	\$ 6,221,022.00	\$ 7,077,307	\$ 856,285	12%
Sales Tax Revenue	\$ 3,881,860.00	\$ 3,732,316.00	\$ 3,997,466	\$ 265,150	7%
Solid Waste Income	\$ 2,164,089.00	\$ 2,164,089.00	\$ 2,295,057	\$ 130,968	6%
Other Revenues	4,269,651.00	4,057,248.00	4,685,029	\$ 627,781	15%
Total Revenues	\$ 17,234,079.00	\$ 16,174,675.00	\$ 18,054,859	\$ 1,880,184	11%
Payroll - HC Adds					
Payroll - COLA/Wage and Class	\$ 6,183,911.00	\$ 7,420,841.00	6,791,344	\$ 629,497	10%
Health Insurance	1,466,583.00	1,683,994.00	1,874,411	\$ (190,417)	-13%
Other Personnel Costs	2,066,470.00	2,223,191.00	2,223,191	\$ -	0%
Travel/Training	124,293.00	166,956.50	124,293	\$ 42,664	34%
Supplies	583,731.00	753,658.00	583,731	\$ 169,927	29%
Repair & Maintenance	794,028.00	710,109.00	644,009	\$ 66,100	8%
Services	4,124,228.00	4,336,266.00	4,336,266	\$ -	0%
Capital Projects	627,208.00	256,375.00	250,000	\$ 6,375	1%
Transfers (to another fund or from fund balance)	46,349.00	41,232.00	41,232	\$ -	0%
Other	1,217,278.00	1,368,922.00	1,327,235	\$ 41,687	3%
Total Expenses	\$ 17,234,079.00	\$ 18,961,544.50	\$ 18,195,712	\$ 765,833	4%
Surplus/(Deficit)	\$ -	\$ (2,786,869.50)	\$ (140,852)	\$ 1,114,352	6%

General Fund Revenue Changes Explained:

Certified Appraisal values came in July 25th. Property Tax revenue increased

\$856,285

Sales tax revenue increased to anticipate a 12% increase from current budgeted ttls

\$265,150

Solid Waste revenue increased to account for 535 new homes

\$130,968

Transfer added from Water Fund for Admin Costs to general fund

\$284,026

Transfer added from Water Fund for their Enterprise vehicle costs

\$95,425

Court fines and Permit/Licenses revenue flattened

\$248,330

Comp/Class Raises and COLA Options

Items in **Green** have already been included in the general fund budget.

General Fund Options	Effective Oct 1st	Effective April 1st
6% cola for \$40k and under- Effective Oct 1st:	\$ 115,141.00	\$ 57,571
cost of 4% cola or comp for wages \$40k-60k	\$ 134,537.00	\$ 67,269
cost of 2% cola or comp for wages over 60k	\$ 115,873.00	\$ 57,937
4% cola for wages \$40k-60k	\$ 66,593.00	\$ 33,297
2% cola for wages over 60k	\$ 59,796.00	\$ 29,898

Expense Changes Explained:

General Fund Items Removed (-)

Payroll wages flattened & fully staffed	(\$629,497)
Travel/Training budget flattened	(\$42,664)
Supplies budget flattened	(\$169,927)
Sidewalks budget removed	(\$100,000)
City hall minor building maint. reduced	(\$10,000)
Add'l capital equip requests removed	(\$6,375)
Contingency budget removed	(\$25,000)
Comp plan (carry over) removed	(\$163,000)
Grant match budget removed	(\$45,000)

Expense Changes Continued:

General Fund Items Added (+)

April 1 st - 4% & 2%/ Effective Oct 1 st -6%	\$240,347
6% COLA salaries <\$40k	\$115,141
4% COLA/Comp salaries 40k>60k	\$67,269
2% COLA/Comp salaries >60k	\$57,937
<u>I.T. Existing Software maint fees</u>	<u>\$43,900</u>
➤ Duo Authentication	\$5,900
➤ Software Mapping Licenses	\$5,000
➤ Spam/Phishing Filter	\$6,000
➤ Citibot Software Maint fees	\$15,000
➤ New PC's purchase	\$12,000
Enterprise 23 vehicles @ 1/2 year	\$190,845
Water fund transfer (Admin&Enterprise)	\$370,206

City of Angleton Financial Bridge Water Fund

	Current Year	Original Proposed	FY2023	Difference(\$)	Difference(%)
Water Income	\$ 4,555,418	\$ 4,415,702	\$ 5,103,197	\$ 687,495	12%
Sewer Income	\$ 2,918,890	\$ 2,398,002	\$ 2,929,476	\$ 531,474	0%
Other Utilities Income	\$ 516,848	\$ 777,334	\$ 777,334	\$ -	50%
Fines/Penalties	\$ 36,111	\$ 38,000	\$ 38,000	\$ -	5%
Misc	\$ 66,558	\$ 46,755	\$ 46,755	\$ -	-30%
Transfers	\$ (402,078)	\$ 2,492,737	\$ 1,138,504	\$ (1,354,233)	
Total Revenues	\$ 7,691,747	\$ 10,168,530	\$ 10,033,265	\$ (135,265)	30%
Payroll - HC Adds					
Payroll - COLA/Wage and Class	\$ 1,179,872	\$ 1,582,630	\$ 1,356,294	\$ (226,336)	15%
Health Insurance	\$ 336,278	\$ 463,581	\$ 455,715	\$ (7,866)	36%
Other Personnel Costs	\$ 404,697	\$ 495,382	\$ 553,368	\$ 57,986	37%
Supplies	\$ 166,250	\$ 211,750	\$ 184,250	\$ (27,500)	11%
Fuel Expense	\$ 38,150	\$ 78,000	\$ 78,000	\$ -	104%
Water Purchase (to BWA)	\$ 2,294,820	\$ 3,175,000	\$ 3,175,000	\$ -	38%
Repair & Maintenance	\$ 830,750	\$ 980,730	\$ 880,730	\$ (100,000)	6%
Services	\$ 633,460	\$ 614,130	\$ 614,130	\$ -	-3%
Travel/Training	\$ 14,300	\$ 15,800	\$ 15,800	\$ -	10%
Capital Projects	\$ 243,000	\$ 203,000	\$ -	\$ (203,000)	-100%
Transfers (to another fund- debt srvc & gen fund)	\$ 1,331,573	\$ 2,170,620	\$ 2,550,071	\$ 379,451	92%
Misc/Other	\$ 218,597	\$ 177,907	\$ 169,907	\$ (8,000)	-22%
Total Expenses	\$ 7,691,747	\$ 10,168,530	\$ 10,033,265	\$ (135,265)	30%
Surplus/(Deficit)	\$ -	\$ -	\$ 0	\$ 0	\$

Water Fund Revenue Changes Explained:

Water rate increase of 12% plus additional \$1 base rate & new homes
\$687,495

Sewer rate increase of 12% plus additional \$1 base rate & new homes
\$531,474

Moved negative income to expense line & requesting \$ from Water Fund Balance:
\$1,354,233

FY ending 2021: Water Fund balance of
\$4,708,481

Expense Changes Explained:

WATER FUND



Payroll wages flattened & fully staffed	(\$226,336)
Health Insurance: avg 28% of wages + 20% increase	(\$7,866)
Other Personnel: avg 34% of wages + 20% increase	+\$57,986
Flattened supplies + \$18k cost of welcome kits	(\$27,500)
BWA water purchase ,12% increase, & .5MGD	same
Removed 100k of infrastructure maint. (Still 50k increase)	(\$100,000)
Removed all capital equipment projects	(\$203,000)
Added Admin cost & Enterprise transfers to General	+\$379,451
Removed remaining carry over cap expense requests	(\$8,000)

Rate Comparison Recap

City's Proposed Rate (VAR) = \$0.618760

No New Revenue (NNR) = \$0.532831

De Minimus Rate = \$0.608988

LOCAL GOVERNMENT CODE

- Vote on a proposed tax rate. Adopted tax rate and budget to be completed on the agenda of a future meeting.
 - Tuesday, August 9, 2022 (Regular Council Meeting)

- Schedule one (1) public hearing on the proposed tax rate prior to adoption
 - Tuesday, August 23, 2022 (Regular Council Meeting)

RECOMMENDATION

- ▶ City Council approve a tax rate of \$0.618760 per \$100 of assessed valuation, which is a tax increase of 16.1% above the *No New Revenue* tax rate, to be adopted at a future meeting.



AGENDA ITEM SUMMARY FORM

MEETING DATE: 08/9/2022

PREPARED BY: Tenecha Williams, Interim Finance Director

AGENDA CONTENT: Discussion and possible action for a record vote on the 2022 Proposed tax rate of \$0.618760 per \$100 of assessed valuation, also known as the Voter Approval Rate, and determine a date, time and place for a public hearing for the agreed upon proposed tax rate by council.

AGENDA ITEM SECTION: Regular

BUDGETED AMOUNT: NA

FUNDS REQUESTED: NA

FUND: NA

EXECUTIVE SUMMARY:

Vote on Proposed Ad Valorem Property Tax Rate.

Set a date and time for a public hearing over the Proposed Tax Rate.

CITY OF ANGLETON

2022 Tax year (FY23) Property Taxation

City of Angleton Tax Rate

Current Rate (Tax Year 2021- FY22)

\$0.633041 per \$100



Voter Approved Rate (Tax Year 2022-FY23)

\$0.618760 per \$100

Certified Property Tax Rate Options:

	No-New-Revenue Rate	De Minimus Rate	Higher Voter-Approval Rate	Current Tax Rate	Last Year Property Tax Rates
2021 Net Taxable Value	\$1,197,554,889	\$1,197,554,889	\$1,197,554,889	\$1,197,554,889	\$1,197,554,889 2021 Taxable Value adjusted
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2022 Debt Service at 103.38%	\$1,561,755	\$1,561,755	\$1,561,755	\$1,561,755	\$6,667,626 2021 M&O \$
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% Increase in Dollars	0.00%			1,	
		No election needed	No election needed	election needed	
Decrease in Rate	(0.100210)	needed	needed		

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Expense Changes Explained:

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➤ Software Mapping Licenses	\$5,000
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➤ New PC's purchase	\$12,000
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Water fund transfer (Admin&Enterprise)	\$370,206

City of Angleton Financial Bridge Water Fund

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Misc	\$ 66,558	\$ 46,755	\$ 46,755	\$ -	-30%
Transfers	\$ (402,078)	\$ 2,492,737	\$ 1,138,504	\$ (1,354,233)	
Total Revenues	\$ 7,691,747	\$ 10,168,530	\$ 10,033,265	\$ (135,265)	30%
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Travel/Training	\$ 14,300	\$ 15,800	\$ 15,800	\$ -	10%
Capital Projects	\$ 243,000	\$ 203,000	\$ -	\$ (203,000)	-100%
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Misc/Other	\$ 218,597	\$ 177,907	\$ 169,907	\$ (8,000)	-22%
Total Expenses	\$ 7,691,747	\$ 10,168,530	\$ 10,033,265	\$ (135,265)	30%
Surplus/(Deficit)	\$ -	\$ -	\$ 0	\$ 0	\$

Water Fund Revenue Changes Explained:

Water rate increase of 12% plus additional \$1 base rate & new homes
\$687,495

Sewer rate increase of 12% plus additional \$1 base rate & new homes
\$531,474

Moved negative income to expense line & requesting \$ from Water Fund Balance:
\$1,354,233

FY ending 2021: Water Fund balance of
\$4,708,481

Expense Changes Explained:

WATER FUND



Payroll wages flattened & fully staffed	(\$226,336)
Health Insurance: avg 28% of wages + 20% increase	(\$7,866)
Other Personnel: avg 34% of wages + 20% increase	+\$57,986
Flattened supplies + \$18k cost of welcome kits	(\$27,500)
BWA water purchase ,12% increase, & .5MGD	same
Removed 100k of infrastructure maint. (Still 50k increase)	(\$100,000)
Removed all capital equipment projects	(\$203,000)
Added Admin cost & Enterprise transfers to General	+\$379,451
Removed remaining carry over cap expense requests	(\$8,000)

Rate Comparison Recap

City's Proposed Rate (VAR) = \$0.618760

No New Revenue (NNR) = \$0.532831

De Minimus Rate = \$0.608988

LOCAL GOVERNMENT CODE

- Vote on a proposed tax rate. Adopted tax rate and budget to be completed on the agenda of a future meeting.
 - Tuesday, August 9, 2022 (Regular Council Meeting)

- Schedule one (1) public hearing on the proposed tax rate prior to adoption
 - Tuesday, August 23, 2022 (Regular Council Meeting)

RECOMMENDATION

- ▶ City Council approve a tax rate of \$0.618760 per \$100 of assessed valuation, which is a tax increase of 16.1% above the *No New Revenue* tax rate, to be adopted at a future meeting.

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

CITY OF ANGLETON	979-849-4364
Taxing Unit Name	Phone (area code and number)
121 S Velasco, Angleton, TX 77515	www.angleton.tx.us
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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,197,274,192
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,197,274,192
4.	2021 total adopted tax rate.	\$ 0.633041 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values: \$ 2,207,040	
	B. 2021 values resulting from final court decisions: - \$ 2,101,080	
	C. 2021 value loss. Subtract B from A. ³	\$ 105,960
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value: \$ 0	
	B. 2021 disputed value: - \$ 0	
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 105,960

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)

Item 2.

Line	No-New-Revenue Tax Rate Worksheet	Amount/
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,197,380,152
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 312,190 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 4,848,724 C. Value loss. Add A and B. ⁶	\$ 5,160,914
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 5,160,914
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 3,081,010
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,189,138,228
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,527,732
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 16,856
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 7,544,588
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,309,649,982 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 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 - \$ 4,471,577 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 1,305,178,405

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)

Item 2.

Line	No-New-Revenue Tax Rate Worksheet	Amount/
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2022 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 \$ <u>131,571,258</u></p> <p>B. 2022 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 + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>131,571,258</u></p>	
20.	<p>2022 tax ceilings. Counties, cities and junior colleges 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ <u>0</u>
21.	<p>2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷</p>	\$ <u>1,436,749,663</u>
22.	<p>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸</p>	\$ <u>0</u>
23.	<p>Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹</p>	\$ <u>20,806,739</u>
24.	<p>Total adjustments to the 2022 taxable value. Add Lines 22 and 23.</p>	\$ <u>20,806,739</u>
25.	<p>Adjusted 2022 taxable value. Subtract Line 24 from Line 21.</p>	\$ <u>1,415,942,924</u>
26.	<p>2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰</p>	\$ <u>0.532831</u> /\$100
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹</p>	\$ _____ /\$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.	<p>2021 M&O tax rate. Enter the 2021 M&O tax rate.</p>	\$ <u>0.559185</u> /\$100
29.	<p>2021 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>.</p>	\$ <u>1,197,380,152</u>

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)

Item 2.

Line	Voter-Approval Tax Rate Worksheet	Amount/
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 6,695,570
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ 14,700</p> <p>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 18,991</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -4,291</p> <p>E. Add Line 30 to 31D.</p>	\$ 6,691,279
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,415,942,924
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.472567 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 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. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 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. \$ 0</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100

²² [Reserved for expansion]
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/	Item 2.
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 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 \$ _____ 0</p> <p>B. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100	
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 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. \$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$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 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100	
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.472567 /\$100	
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 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 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.472567 /\$100	
41.	<p>2022 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>	\$ 0.489106 /\$100	

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

Line	Voter-Approval Tax Rate Worksheet	Amount/ <i>Item 2.</i>
D41.	<p>Disaster Line 41 (D41): 2022 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>	\$ _____ 0 /\$100
42.	<p>Total 2022 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, 2022, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>1,513,924</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>1,513,924</u></p>	\$ _____ 1,513,924
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____ 1,513,924
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ <u>103.69</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>107.63</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>110.97</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>103.69</u> %</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>	_____ 103.69 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 1,460,048
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 1,436,749,663
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0.101621 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ _____ 0.590727 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 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/	Item 2.
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____	0 /\$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 2021 or May 2022, 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 2021, enter 0.	\$ _____	0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. 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 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____	0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____	1,436,749,663
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____	0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____	0.532831 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ _____	0.532831 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____	0.590727 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____	0.590727 /\$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	\$ _____	0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____	1,436,749,663
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____	0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____	0.590727 /\$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

Item 2.

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.017211 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.010822 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.028033 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.618760 /\$100

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 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.472567 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,436,749,663
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.034800 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.101621 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.608988 /\$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.

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)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.633041/\$100
74.	Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 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 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	\$ 0/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.633041/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,189,138,228
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 7,527,732
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,415,942,924
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.618760/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.532831/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 0.618760/\$100
As applicable, enter the 2022 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: <u>80</u>	
De minimis rate.	\$ 0.608988/\$100
If applicable, enter the 2022 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 Tax Code.⁵⁰

print here → **Kristin Bulanek** Digitally signed by Kristin Bulanek
 sign here → _____ Date: 2022.07.27 10:42:10 -05'00'
 Taxing Unit Representative _____ Date _____

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)



AGENDAITEMSUMMARYFORM

MEETING DATE: 8/9/2022

PREPARED BY: Colleen Martin, Temporary Acting City Secretary

AGENDA CONTENT: Discussion and possible action on Boards and Commissions appointments, in accordance with Section 551.074 of the Texas Government Code.

AGENDA ITEM SECTION: Executive Session

BUDGETED AMOUNT:

FUNDS REQUESTED:

FUND:

EXECUTIVE SUMMARY:

Discussion and possible action on Boards and Commissions appointments, in accordance with Section 551.074 of the Texas Government Code.

RECOMMENDATION:

Discussion and possible on Boards and Commissions appointments, in accordance with Section 551.074 of the Texas Government Code.