

MEETING NOTICE

In accordance with the order of the Office of the Governor issued March 16, 2020, the City Council of the City of Woodcreek, Texas will conduct a telephonic meeting in order to advance the public health goal of limiting face-to-face meetings (also called “social distancing”) to slow the spread of the COVID-19. The meeting will be held on August 12, 2020 at 5:15 PM

The public will be permitted to offer public comments telephonically as provided by the agenda and as permitted by the presiding officer during the meeting. Written questions or comments may be submitted until noon on the day prior to the meeting date.

A recording of the telephonic meeting will be made and will be available to the public in accordance with the Texas Public Information Act upon written request.

AGENDA

Anyone wishing to offer public comments, participate in any public hearing, or offer written questions or comments must notify City Secretary Linda Land at city.secretary@woodcreektx.gov before noon, local time, on Tuesday, Aug. 11, 2020. The public may listen to this meeting live and have the opportunity to comment by dialing one of the following numbers: 1(617) 315-8088 or toll free at 1(866) 948-0772. When prompted enter Meeting ID: 173650369. The public may also observe the meeting live and have the opportunity to comment via audio devices at the following link: <https://meetings.ipvideotalk.com/173650369>.

This notice, as amended, is posted pursuant to the Texas Open Meetings Act (Vernon's Texas Codes Ann. Gov. Code Chapter 551). The Woodcreek City Council will hold a Meeting at which time the following items will be considered:

CALL TO ORDER

INVOCATION

ROLL CALL

PUBLIC COMMENTS

Citizens are required to sign up with City Secretary Linda Land via email at city.secretary@woodcreektx.gov before noon, local time, on Tuesday, August 11, 2020 and shall indicate the topic about which they wish to speak and whether they wish to speak on the item at the beginning of the meeting or during the meeting when the agenda item is being considered by the City Council. Speakers shall refrain from comments regarding the City's staff, elected officials, or council appointed committee membership which are prohibited by law. Delegations of more than five persons shall appoint one person to present their views before the City Council. The City Council may not discuss or comment about an item not included on the agenda, except that the Council may (1) make a statement of fact regarding the item; (2) make a statement concerning the policy regarding the item; or (3) propose that the item be placed on a future agenda. Comments will be limited to three (3) minutes per speaker.

BUDGET WORKSHOP

1. The Budget Workshop for the FY 2020 - 2021 will be conducted at this point.

CONSENT AGENDA

All the following items are considered self-explanatory by the Council and may be acted upon with one motion. There will be no separate discussion of these items unless a Councilmember or Citizen so requests. For a Citizen to request removal of an item from the Consent Agenda, a written request must be completed and submitted to the City Manager.

2. Approval of the Minutes of the Special City Council Meeting of July 8, 2020
3. Approval of the Minutes of the Special City Council Meeting of July 13, 2020
4. Approval of the Minutes of the Special City Council Meeting of July 15, 2020
5. Approval of the Minutes of the Special City Council Meeting of July 17, 2020
6. Approval of Financial Statements for July 2020

REGULAR AGENDA

7. Public Hearing Scheduled for 5:45 PM on the Proposed Budget for the City of Woodcreek for Fiscal Year 2020-2021
8. Public Hearing Scheduled for 5:55 PM on the Proposed Tax Rate for the City of Woodcreek
9. Discussion and Vote on the Proposed Tax Rate
10. Consider and Take Appropriate Action on Setting a Date and Time for a Public Hearing on the Proposed Tax Rate
11. Discussion and Take Appropriate Action on Setting a Date and Time for a Public Hearing on the Proposed Budget for Fiscal Year 2020-2021
12. Consider and Take Appropriate Action on an Ordinance Calling and Ordering the General Election for the Purpose of Electing Three at Large Councilmember Positions for Two Year Terms and Calling and Ordering a Special Election for the Purpose of Electing One at Large Councilmember Position for a One Year Unexpired Term to be Held on November 3rd, 2020.
13. Discussion and Take Appropriate Action on a Proposal from Pegasas Planning and Development on Development of a Comprehensive Plan and Zoning Update
14. Discussion and Take Appropriate Action on a Development Agreement Between the City of Woodcreek and Camp Young Judaea

ADJOURN

Posted this the 7th day of August, 2020 at 5:00 PM.

By: 

Brenton B. Lewis, City Manager

City of Woodcreek
 2020-2021 Third Draft
 For Budget Workshop on 8/12/2020

M&O Budget	2020-2021 Proposed	2019-2020 as of 7/31/2020	2019-2020 Amended	2018-2019 Actual	2018-2019 Budget	2017 - 2018 Actual	2017 - 2018 Budget	2016-2017 Actual	2016-2017 Budget	2015-2016 Actual	2014-2015 Actual
REVENUE											
Balance Forward	87,800		37,700	135,460	135,460				18,930		
3000 Ad Valorem Tax	325,000	301,385	292,000	272,035	280,000	288,879	280,000	233,418	233,500	214,339	194,680
3005 State Sales Tax	65,000	60,564	65,000	52,678	50,000	51,745	50,000	45,793	45,790	38,506	36,410
3010 Mixed Beverage Tax	900	883	670	501	1,000	978	1,000	1,414	1,500	1,322	899
3020 Electric Franchise Revenue	34,000	30,942	34,000	32,887	34,000	33,385	34,000	21,172	31,000	27,158	29,836
3030 Cable Services Franchise Fee	25,000	25,671	25,000	35,335	25,000	32,529	39,000	30,014	30,000	27,189	26,057
3030.10 TWC - PEG Cable Revenue	5,000	5,135	3,290	4,953	5,000	6,433		3,196	4,570	4,422	5,211
3040 Water Service Franchise Fee	96,000	94,108	96,000	91,567	96,000	94,977	95,000	92,069	92,100	87,738	83,403
3050 Disposal Service Franchise Fee	20,100	19,881	18,000	16,935	14,500	16,759	16,800	10,649	14,000	14,036	13,172
3060 Telephone Franchise Fee	1,500	918	1,500	1,003	1,500	1,414	2,000	977	1,500	1,119	1,676
3070 Golf Course Franchise Revenue	500	500	500	650	500	500	500		500	-	500
3080 Reimbursement	3,000	1,613	3,000		500	0			13,000	-	-
3080.1 Engineering Reimbursement				338		0				-	115
3080.2 Legal Reimbursement				-		0				-	-
3080.3 Admin Reimbursement				528		0		12,276		10	113
3090 Development Revenue		35,355	33,230	18,722	15,000		38,000			14,498	27,569
3090.01 Residential				17,306		24,029		11,020	14,000		
3090.011 New Home Permits	10,000	13,000	12,000								
3090.012 Other Permits	5,000	6,224	4,500								
3090.013 Inspections	18,000	15,499	14,000								
3090.02 Commercial	150	300	150	612		9,631		160	200		
3090.03 Other	80	75	80	804		5,000		2,288			
3090.031 Subdivisions/Plats/Re-Plats	2,500	2,888	2,500								
3093 Liquor License Revenue	1,310	1,310	600	1,310	560						
3095 Sign Fees	700	650	500	490	500	985	940	1,065	300	295	120
4000 Interest Income	7,000	16,024	22,500	30,712	29,500	9,310	8,000	3,067	4,000	3,602	2,236
4010 Other Revenue	1,000	1,300	1,000	841	2,500	2,370	3,000	986	3,010	357	530
4015 Oak Wilt Containment				-						1,061	-
4020 Municipal Court Revenue	500		500	1,120	1,500	3,233	3,000	500	1,000	140	
4035 TDEM DR-4485 Revenue		18,557	37,500								
4040 Donations Received	5,000		5,000	7,000	6,000		5,000	5,000	5,000	5,030	5,145
Total Gen Fund Revenues	715,040	617,427	707,630	705,064	699,020	582,157	576,240	475,064	513,900	440,822	427,672
Expenditures:											
5000.01 Salaries and Wages	173,680	131,394	175,000	135,970	150,700	139,392	143,900	108,512	135,065	96,889	85,643
5000.02 Insurance Stipend	8,600	6,746	11,000	7,295	7,200	3,617	3,600	1,000	1,200	225	
5000.03 City Manager Car Allowance	6,000	6,331	7,340	7,654	8,350	8,350	8,350	6,958	8,350	4,820	-
5000.05 Elected Officials Pay			0	630	840	880	840	700	840	630	

City of Woodcreek
 2020-2021 Third Draft
 For Budget Workshop on 8/12/2020

M&O Budget		2020-2021 Proposed	2019-2020 as of	2019-2020 Amended	2018-2019 Actual	2018-2019 Budget	2017 - 2018 Actual	2017 - 2018 Budget	2016-2017 Actual	2016-2017 Budget	2015-2016 Actual	2014-2015 Actual
5000.20	Payroll Tax				-	-				11,585	8,658	8,156
5000.21	FICA/OASDI	13,750	10,880	14,000	11,113	11,760	11,371	11,720	9,052			
5000.22	Unemployment Insurance	500	88	500	36	180	499	180	144			
5000.40	Retirement	17,380	11,865	16,000	11,923	13,600	10,243	9,370	3,467	5,100	3,203	3,089
5000.50	Direct Deposit Expense									130	115	
5000	Personnel Services	219,910	167,304	223,840	174,621	192,630	174,352	177,960	129,834	162,270	114,540	96,888
						-						
5500.05	Bank Fees & Charges				(216)	(220)	304				33	38
5500.10	City Hall Maintenance/Repairs	3,000	918	2,500	2,502	2,500	1,501	2,000	2,616	2,500	14,624	614
5500.20	City Hall Cleaning Costs	1,500	1,250	1,500	1,375	1,500	1,375	1,500	270			
5500.30	IT & Radio	15,000	16,954	15,000	1,792	1,000	727	700	640	7,000	6,220	5,638
5500.40	Newsletter				-	-				0	-	999
5500.50	Office Supplies	2,500	1,751	3,500	4,390	4,500	2,257	2,000	1,641	3,500	3,715	3,131
5500.60	Postage & Shipping	1,500	903	1,500	1,042	1,500	1,444	1,800	791	1,620	1,678	1,165
5500.61	Printing & Reproduction	2,500	3,487	4,000	4,687	5,000	6,243	6,000	3,755	4,000	3,548	1,908
5500.62	Printing Costs - Newspaper	2,000	1,161	2,000								
5500.70	Storage Rental				108	110	1,291	1,250	797	1,250	1,110	908
5500.80	Software and Subscriptions	13,000	7,319	8,000	6,772	7,000	6,263	8,300	3,918			
5500	Office Expenses	41,000	33,743	38,000	22,452	22,890	21,405	23,550	14,429	19,870	30,928	14,401
6000.01	Audit Expenses	11,000	10,040	10,040	9,860	9,860	9,100	9,100	10,905	9,000	6,600	6,600
6000.10	Codification	4,000	1,234	4,000	3,883	4,000	2,743	3,000	571	1,000	847	2,309
6000.11	Contract Labor	5,000		3,000	-	3,000	0	500	417	6,750	7,255	8,060
6000.15	Engineering	20,000	18,461	20,000	17,965	20,000	13,206	10,000	12,139	10,000	1,850	4,438
6000.20	Legal Expenses					40,000	0	20,000		25,000	19,538	44,741
6000.21	General	30,000	34,374	25,000	24,482		12,037		14,020		14,471	23,213
6000.22	Legal Reimbursable		1,351		53		27		420		-	1,475
6000.25	Special Cases	22,000		22,000	8,905	-	5,597				5,068	20,053
6000.30	IT Services	14,500	10,102	12,560	7,563	8,000	8,540	8,500	7,540			
6000.40	Accounting	12,000	9,934	11,000	9,896	10,000	10,500	10,000	7,851			
6000.50	Law Enforcement	63,660	86,650	63,660								
6000	Professional Services	182,160	172,146	171,260	82,607	94,860	61,750	61,100	38,472	51,750	36,091	66,148
6500.01	Deer Removal	1,000	675	1,000	900	1,200	900	1,000	525	2,500	1,125	2,325
6500.15	Mowing	3,000	660	3,000	1,358	3,000	1,080	1,200	1,945	5,500	3,420	5,612
6500.20	Oak Wilt Out Reach	1,000			-	-	0	0		1,000	-	675
6500.21	Greenspace Maintenance		256		7,830	30,000	12,726	15,000	5,527	30,000	11,662	15,407
6500.22	Landscape Maintenance	7,000	1,960	10,000								
6500.23	Contract Services	2,000	1,645	1,000								

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6500.24	Playground Maintenance											
6500.25	ROW Tree Trimming	15,000	12,160	12,160	-	15,000	11,100	12,000		10,000	1,235	16,581
6500.26	Holiday Decorations	1,000	465	1,000								
6500.30	Street Maintenance	50,000	954	50,000	45,453	150,000	1,255	1,300	43,057	43,100	25,369	21,485
	Street Safety											
6500.31	Street Signs	4,000	2,993	2,500	2,926	4,000	501	750	1,253	1,200	627	3,823
6500.35	Storm Damage Reserve	1,000	1,995	1,000	-	1,000	0	7,000		7,000		
6500.40	Tree Limb Pick-Up				-	-	0		5,200	5,200	9,675	3,355
6500.50	Equipment Maintenance	1,000	186	1,500	1,497	2,500	549					
6500.60	Water Quality Testing CCWPP	1,500	616	2,000								
6500	Area Care/Maintenance	87,500	24,565	85,160	59,964	206,700	28,111	38,250	57,507	105,500	53,113	69,263
7000.01	Ad Valorem Tax Expense	3,800	2,681	3,700	3,103	2,500	3,061	3,100	1,409	2,000	1,800	1,746
7000.02	Building Inspections	10,500	11,500	10,500	8,615	8,000	6,935	6,500	6,820	5,500	8,325	5,120
7000.03	Code Compliance	1,500	711	1,500	-	1,500	1,898	2,000		1,500	20	-
7000.04	Dues & Memberships	2,400	1,955	2,400	2,572	3,000	2,683	3,000	2,460	1,800	1,691	1,341
7000.05	Election Expense	1,500	1,074	1,200	3,552	3,560	0		3,113	3,200	2,592	-
7000.06	TML Dues	600	591	600								
7000.15	Meeting Expense	1,200	669	1,200	1,203	500	1,487	1,600	1,183	1,600	1,646	1,165
7000.20	Public Notices	5,000	792	5,000	3,593	1,500	1,317	2,000	990	1,500	1,536	1,020
7000.30	Employee Travel	2,000	778	2,000	1,255	1,500	4,047	4,000	2,391	4,000	472	3,585
7000.31	Elected Body Travel	3,000	905	3,000	931	3,000						
7000.40	Training & Prof Development						3,847	5,000	2,629	5,000	1,769	908
7000.41	Elected Body	2,500	110	2,500	2,150	2,500						
7000.42	Staff	1,500	529	1,500	2,362	4,000						
7000.50	Community Events	3,000	1,941	3,000	2,220	3,000						
7000	Other Operating Expenses	38,500	24,236	38,100	31,556	34,560	25,275	27,200	20,996	26,100	19,851	14,885
7500.01	City Hall Utilities	3,200		3,000		3,000	0	3,200		2,700	2,364	2,588
7500.11	Electricity		1,501		1,441		1,406		942			
7500.12	Water		1,195		1,438	-	1,518		1,359			
7500.20	Outdoor Utilities	4,000		4,000		4,000		4,000		3,600	3,354	3,505
7500.21	Electricity		1,068		1,225		1,331		1,113			
7500.22	Water		1,602		1,720		2,158		1,879			
7500.30	Telephone & Internet	5,000	2,492	4,000	2,805	3,200	3,935	4,000	2,713	3,000	2,676	2,916
7500	Utilities	12,200	7,858	11,000	8,629	10,200	10,348	11,200	8,007	9,300	8,394	9,009
7600.01	TML Insurance	3,520	3,519	3,520	3,514	3,520	3,288	3,500	2,908	2,910	2,514	2,618
7600	Insurance	3,520	3,519	3,520	3,514	3,520	3,288	3,500	2,908	2,910	FALSE	2,618

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7700	TDEM DR-4485	0	184,711	50,000								
		0	184,711	50,000								
8020.20	MC Judge	3,600	3,200	3,600	3,300	3,600	3,000	3,500	3,000	3,500	3,100	3,400
8020.25	Misc. Court Costs	2,500	500	2,500	8,271	8,500	4,395	5,000	990	1,000	735	1,431
8020.30	Prosecutor	2,500	63	2,500	6,352	7,000	5,125	6,000		2,400	-	3,014
8020.35	Court Baliff	750		750								
8020.40	State Comptroller Costs	700		700								341
8020.41	Supplies	200		200	-	200	47	200	77	200	-	162
8020.60	Law Enforcement				31,826	63,660	35,425	30,000	21,255	28,000	28,340	20,835
8020	Municipal Court Costs	10,250	3,763	10,250	49,749	82,960	47,992	44,700	25,322	35,100	32,175	29,183
	Contingency Reserve	50,000		50,000		50,000	0			77,930	-	-
	Miscellaneous										-	113
8900.10	Reconciliation Discrepancies										207	-
8900	Miscellaneous	70,000			3,633						207	113
8900	Projects		17,800	26,500			16,129		63,300			
	Miscellaneous	120,000	17,800	76,500	3,633	50,000	16,129	0	7,640	12,610		
	Total Gen Fund Expenditures	715,040	639,645	707,630	436,725	698,320	388,650	387,460	368,413	503,340	295,298	302,508
	Revenues less Expenditures	0		0	268,339	700	193,507	188,780	106,651	10,560		

8900 Miscellaneous

Comprehensive Plan and Zoning Update	55,000
Radar Signs x 2	15,000
	<u>70,000</u>

Capital Projects	
Revenues	Capital Project Reserves 200,000
Expenses	Street Improvements
	Woodcreek Dr/Cypress Point Dr Extension 100,000
	Address ADA Requirement/Health and Safety/
	Enlarge Council Chambers/Storage Area 100,000
	<u>200,000</u>
	Revenues less Expenses 0

Debt Service	
Revenues	Ad Valorem Tax 207,154
Expenses	Principal 2/15/2021 195,000
	Interest 2/15/2021 6,769
	Interest 8/15/2021 5,384
	<u>207,154</u>

Setting the Maintenance and Operation Tax Rate

Rate Type	Description	Total Rate 2020	Total 2020 Certified Taxable Value	Total 2020 Taxable Value	Adjusted 2020 Taxable Value	Total Revenue 2020-2021 on Adjusted Taxable Value	\$ Increase on \$100k based on Adjusted Taxable Value and No New Revenue Rate
No New Revenue Rate	Brings in the same amount of money for M&O and new P&I as fiscal year 2019-2020	.2152 M&O .1260 I&S .087	\$215,256,255	242,185,021	\$240,220,692	\$516,955 M&O \$302,678 I&S \$208,992	
Voter Approval M&O Rate	Includes an 8% increase on the M&O portion. And New P&I for Fiscal Year 2020-2021	.2231 M&O .1361 I&S .087	\$215,256,255	242,185,021	\$240,220,692	\$535,932 M&O \$326,940 I&S \$208,992	\$7.90/yr
De Minimus Rate	Rate to Generate an Additional \$500,000 per Year for M&O and New P&I for Fiscal Year 2020-2021	.4195 M&O .1260 I&S .087	\$215,256,255	242,185,021	\$240,220,692	\$1,007,726	\$204.30/yr
2019 Rate	.2235						

COMPARISON TABLE

	\$200,000	\$250,000	\$300,000	\$350,000	\$375,000
2019 Rate .2235	\$447.00	\$558.75	\$670.05	\$782.25	\$838.12
No New Revenue Rate .2152	\$430.40	\$538.00	\$645.60	\$753.62	\$807.00
Voter Approval M&O Rate .2231	\$446.20	\$557.75	\$669.30	\$780.85	\$836.62
De Minimus Rate .4195	\$839.00	\$1,048.75	\$1258.50	\$1,468.25	\$1,573.25

Specific Line Items to Be Covered

3000 Ad Valorem Tax (No New Revenue Tax compared to Voter Approval Tax Rate)

4000 Interest Income

5000.40 Retirement (Compare TMRS Plan 2 to 1 match at 5% to 2 to 1 Match at 7%)

5500.80 Software and Subscriptions

6000.11 Contract Labor

6500.20 Oak Wilt Outreach

6500.31 Street Signs

8900 Miscellaneous (Comprehensive Plan and Zoning Update – items included to be covered in update)
(Radar Signs – two additional)

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Item 1.

City of Woodcreek

512-847-9390

Taxing Unit Name

Phone (area code and number)

41 Champions Circle - Woodcreek, TX 78676

www.woodcreektx.gov

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.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17). ¹	\$ 231,709,941
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 231,709,941
4.	2019 total adopted tax rate.	\$ 0.22350 /\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. A. Original 2019 ARB values:..... \$ 0 B. 2019 values resulting from final court decisions:..... - \$ 0 C. 2019 value loss. Subtract B from A. ³	\$ 0
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2019 ARB certified value:..... \$ 0 B. 2019 disputed value:..... - \$ 0 C. 2019 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2019 Chapter 42 related adjusted values. Add Line 5 and Line 6.	\$ 0

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.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>231,709,941</u>
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	<p>2019 taxable value lost because property first qualified for an exemption in 2020. 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 2020 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2019 market value: \$ <u>0</u></p> <p>B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:..... + \$ <u>393,941</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$ <u>393,941</u>
11.	<p>2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.</p> <p>A. 2019 market value: \$ <u>0</u></p> <p>B. 2020 productivity or special appraised value: - \$ <u>0</u></p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>393,941</u>
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8.	\$ <u>231,316,000</u>
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>516,991.00</u>
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. ⁸	\$ <u>61.00</u>
16.	Taxes in tax increment financing (TIF) for tax year 2019. 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 2020 captured appraised value in Line 18D, enter 0. ⁹	\$ <u>0.00</u>
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. ¹⁰	\$ <u>517,052.00</u>
18.	<p>Total 2020 taxable value on the 2020 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: \$ <u>215,256,255</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>0</u></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:..... - \$ <u>0</u></p> <p>D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 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 - \$ <u>0</u></p> <p>E. Total 2020 value. Add A and B, then subtract C and D.</p>	\$ <u>215,256,255</u>

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 § 26.012(13)
⁹ Tex. Tax Code § 26.03(c)
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. 2020 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>26,928,766</u></p> <p>B. 2020 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. \$ <u>26,928,766</u></p>	\$ <u>26,928,766</u>
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>242,185,021</u>
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$ <u>1,964,329</u>
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$ <u>1,964,329</u>
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$ <u>240,220,692</u>
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.21520</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 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:

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$ <u>0.13060</u> /\$100
29.	2019 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> .	\$ <u>231,709,941</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)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 302,613.00
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	<p>A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</p> <p style="text-align: right;">+ \$ 0.00</p>	
	<p>B. M&O taxes refunded for years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.</p> <p style="text-align: right;">+ \$ 61.00</p>	
	<p>C. 2019 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 2020 captured appraised value in Line 18D, enter 0.....</p> <p style="text-align: right;">- \$ 0.00</p>	
	<p>D. 2019 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p style="text-align: right;">+/- \$ 0.00</p>	
	<p>E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.....</p> <p style="text-align: right;">\$ 61.00</p>	
	F. Add Line 30 to 31E.	\$ 302,674.00
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 240,220,692
33.	2020 NNR M&O rate (unadjusted). Divide Line 31F by Line 32 and multiply by \$100.	\$ 0.12600 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2020 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 style="text-align: right;">\$ 0.00</p>	
	<p>B. 2019 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 style="text-align: right;">- \$ 0.00</p>	
	<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.00000 /\$100</p>	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p style="text-align: right;">\$ 0.00</p>	
	<p>B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.....</p> <p style="text-align: right;">- \$ 0.00</p>	
	<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.00000 /\$100</p>	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100

²³ [Reserved for expansion]

²⁴ Tex. Tax Code § 26.044

²⁵ Tex. Tax Code § 26.042

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose..... \$ <u>0.00</u></p> <p>B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose. \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/100</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0. \$ <u>0.00000</u>/100</p>	
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$ <u>0.00</u></p> <p>B. 2019 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, 2018 and ending on June 30, 2019. \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/100</p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. \$ <u>0.00000</u>/100</p>	
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	\$ <u>0.12600</u> /100
39.	<p>2020 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 38 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 38 by 1.035.</p> <p>- or -</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. ²⁷</p>	\$ <u>0.13610</u> /100
40.	<p>Total 2020 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.</p> <p>Enter debt amount. \$ <u>207,152.00</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0.00</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0.00</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0.00</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>207,152.00</u></p>	

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443
²⁷ Tex. Tax Code § 26.04(c-1)
²⁸ Tex. Tax Code § 26.012(10) and 26.04(b)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$ <u>2,762.00</u>
42.	Adjusted 2020 debt. Subtract Line 41 from Line 40E.	\$ <u>204,390.00</u>
43.	2020 anticipated collection rate.	
	A. Enter the 2020 anticipated collection rate certified by the collector. ²⁹	97 %
	B. Enter the 2019 actual collection rate.	97 %
	C. Enter the 2018 actual collection rate.	97 %
	D. Enter the 2017 actual collection rate.	97 %
	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%. ³⁰	<u>97 %</u>
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	\$ <u>210,711.00</u>
45.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>242,185,021</u>
46.	2020 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ <u>0.08700</u> /\$100
47.	2020 voter-approval tax rate. Add Lines 39 and 46.	\$ <u>0.22310</u> /\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 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
49.	Taxable Sales. For taxing units that adopted the sales tax in November 2019 or May 2020, 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 2019, skip this line.	\$ _____
50.	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 2019 or in May 2020. Multiply the amount on Line 49 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 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	\$ _____ /\$100
53.	2020 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
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$ _____ /\$100

²⁸ Tex. Tax Code § 26.04(b)
²⁹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)
³⁰ [Reserved for expansion]
³¹ Tex. Tax Code § 26.041(d)
³² Tex. Tax Code § 26.041(i)
³³ Tex. Tax Code § 26.041(d)
³⁴ Tex. Tax Code § 26.04(c)
³⁵ Tex. Tax Code § 26.04(c)

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
55.	2020 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	\$ _____ /\$100

SECTION 4: Voter-Approval 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
57.	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	\$ _____
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	\$ _____ /\$100
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (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 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.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.⁴⁰

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴¹

Line	Unused Increment Rate Worksheet	Amount/Rate
61.	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.	\$ _____ /\$100
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ /\$100
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ /\$100
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	\$ _____ /\$100
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	\$ _____ /\$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.⁴²

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	De Minimis Rate Worksheet	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.12600</u> /\$100

³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(j)
³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code § 26.063(a)(1)
⁴² Tex. Tax Code § 26.012(8-a)
⁴³ Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>242,185,021</u>
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$ <u>.2065</u> /\$100
69.	2020 debt rate. Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i> .	\$ <u>0.08700</u> /\$100
70.	De minimis rate. Add Lines 66, 68 and 69.	\$ <u>0.41950</u> /\$100

SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate \$ 0.21520/\$100
 As applicable, enter the 2020 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax).

Voter-approval tax rate \$ 0.22310/\$100
 As applicable, enter the 2020 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment).

De minimis rate \$ 0.41950/\$100
 If applicable, enter the de minimis rate from Line 70.

SECTION 8: 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 calculated the tax rates in accordance with requirements in Tax Code.⁴⁴

print here → Jenifer O'Kane
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

8.3.20
 Date

⁴⁴ Tex. Tax Code § 26.04(c)

 **Taxes**

Property Tax Assistance

Tax Rate Calculation

Truth-in-taxation requires most taxing units to calculate two rates after receiving a certified appraisal roll from the chief appraiser — the no-new-revenue tax rate and the voter-approval tax rate. ¹ The type of taxing unit determines which truth-in-taxation steps apply.

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. ² These taxing units reduce the no-new-revenue rate in the first year only and voter-approval tax rates every year thereafter to account for the property tax reduction paid for by the expected sales tax revenue.

Any taxing unit may increase its voter-approval tax rate for maintenance and operations (M&O) funds used to pay for a facility, device or method for the control of air, water or land pollution. ³ The taxing unit must provide its tax assessor with a copy of a determination letter from the Texas Commission on Environmental Quality stating the portion of the cost of the installation for pollution control. ⁴

A county may increase its no-new-revenue M&O tax rate, and therefore its voter-approval tax rate, for funds used to pay for the state criminal justice mandate, indigent health care, indigent defense and a county hospital. Other taxing units that pay for indigent health care may also increase their no-new-revenue M&O tax rate.

Generally, tax rate calculations for water districts are governed by the Water Code instead of Tax Code. Water Code Sections 49.107(g) and 49.108(f) provide that Tax Code Sections 26.04, 26.05 and 26.07 do not apply to taxing units created under Water Code Section 49.001 that levy and collect taxes under Water Code Section 49.107 or 49.108. Information regarding water district calculations can be found in the Water District Voter-Approval Tax Rate section below.

By providing the information below, the Comptroller's office provides technical assistance and not legal advice. Taxing unit should consult legal counsel for interpretations of law regarding tax rate calculations.

Collapse All

No-New-Revenue Tax Rate

The no-new-revenue tax rate enables the public to evaluate the relationship between taxes for the year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.⁵

To do this, several adjustments must be made. Those adjustments are found in Section 1 of the Comptroller's tax rate calculation worksheets. The formula assumes that if values increase, the tax rate should decrease to create the same amount of revenue as it did the year before, or if values decrease, the tax rate will increase to produce the same amount of revenue.⁶

The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll (or in some circumstances, the certified estimate of taxable value) and the estimated values of properties under protest.⁷ The taxing unit's tax assessor determines the following information:

- the total appraised and taxable value of property in the taxing unit;
- the total appraised and taxable value of new improvements; and
- the total taxable value of property annexed since the prior year.⁸

The tax assessor submits this information to the taxing unit's governing body. The governing body designates an officer or employee (often the tax assessor-collector, but not necessarily) to calculate the no-new-revenue tax rate and the voter-approval tax rate.⁹

Calculating the no-new-revenue tax rate requires the prior year's taxes and the current year's taxable value for property taxed in both years.¹⁰ Dividing the taxes by the value (and multiplying by 100 to convert to a rate per \$100 of value) produces the no-new-revenue tax rate.¹¹ [See Tax Rate Calculation Example 1 [comptroller.texas.gov/taxes/property-tax/docs/98-1047.pdf]]

Taxing units that have properties that are valued differently for M&O taxes, such as school districts with Tax Code Chapter 313 limitation agreements, must calculate the no-new-revenue M&O tax rate and the no-new-revenue debt service rate separately and add them together to create the no-new-revenue tax rate.

Last Years Taxes

To calculate the no-new-revenue tax rate, a taxing unit must first determine its total taxes for the prior year. The total includes all supplements, court-ordered adjustments and most corrections that have occurred to the tax roll since the prior year's certification and tax rate adoption. It also includes an adjustment for the undisputed portion of value that is under Chapter 42 appeal as of July 25.¹²

Tax Ceiling

If a county, city or junior college adopted the tax ceiling provision in the prior tax year or a prior tax year for homeowners age 65 or older or disabled, the taxing unit adjusts last year's value by subtracting the

value of homesteads with tax ceilings. Subtracting the value lost because of the changes described above, results in the taxing unit's adjusted taxes for the prior tax year. ¹³

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Prior Year Corrections

Taxing units required to refund taxes for tax years prior to the last year must add these refunded taxes in last year's levy. ¹⁴ Taxing units include all types of refunds for years before the prior year — court decisions, corrections and payment errors — for tax years preceding the tax year.

The taxing unit's total taxes for the prior year does not include corrections ordered pursuant to Tax Code Section 25.25(d) for late appraisal roll changes ordered by the appraisal review board (ARB). ¹⁵ If Tax Code Section 25.25(d) corrections were mistakenly included in the tax rate calculations, the taxing unit would calculate a lower no-new-revenue and voter-approval tax rates for the taxing unit.

Court-Ordered Adjustments

A taxing unit may increase the last tax year's taxes to reflect lost taxes in the last tax year because a court overruled an ARB decision with a lower taxable value. Including these refunds in last year's levy results in higher no-new-revenue and voter-approval tax rates that give taxing units the ability to recapture revenue removed from last year's taxes to return money to taxpayers. Any court-ordered refunds made in the prior year must be included as a separate step in the tax rate calculation. ¹⁶

Lost Property

Taxing units must reduce last year's total taxes for the amount of lost property levy. This is the amount of taxes levied on property value that was taxable in the prior year, but not in the current year. ¹⁷ Property value not taxed in the current year may have been deannexed or the property is located in territory that has ceased to be a part of the unit since the preceding year by the taxing unit. Last year's taxes also need to be reduced by the amount of taxes on property that received a new exemption or qualified for special appraisal in the current year. Property that first qualified for a new exemption does not include property that had an exemption amount lowered, freeport property or goods-in-transit property. ¹⁸

Tax Increment Financing (TIF)

Taxing units other than school districts exclude the taxes paid into a TIF and the portion of the captured appraised value that corresponds to the TIF payment in calculating both the no-new-revenue and voter-approval tax rates. ¹⁹

The captured appraised value is the difference in value between the current appraised value and the base appraised value. The base appraised value is the value that existed at the time the TIF was created. The taxes on the base appraised value remain with the taxing unit. Only the portion of the captured appraised value that corresponds to the portion of the tax increment paid into the TIF fund may be excluded in the tax rate calculations.

If a taxing unit does not have TIF captured appraised value in the current year, the taxing unit must reduce last year's taxes by the amount of taxes paid into the TIF in the prior year. If a taxing unit does not have TIF captured appraised value in the current year to exclude from the no-new-revenue, then it does not have any TIF taxes to exclude in those calculations. This provision addresses the situation when the taxable values in a TIF decline, rather than continue to increase.

The TIF captured appraised value to be deducted in the no-new-revenue tax rate calculation does not include any value that was included as new property value in the calculations.²⁰ This provision prevents a taxing unit from including the same value in two different deductions in the calculations. [See Tax Rate Calculation Example 3 (PDF)]

Current Value of Property Taxed in the Prior Year

Before calculating its no-new-revenue tax rate, a taxing unit must adjust the current tax year property values.²¹ The calculation begins with the total taxable value on the certified appraisal roll or certified estimate for the current year and adds railroad rolling stock values, if applicable. The taxing unit then deducts the current year's captured appraised value for which the taxes will be deposited into a TIF fund and the taxable value of property exempted for the current tax year for the first time as pollution control property.²²

Properties Under Protest

If a property's value is under protest when the taxing unit receives the certified appraisal roll or certified estimate, the chief appraiser submits both the appraisal district and the taxpayer's estimated values.²³ In calculating the tax rates, the taxing unit must add the total value of properties under protest to the current tax year property values by using the lower taxable value.

If the property owner did not estimate a value, the chief appraiser must estimate the outcome of the ARB appeal. The following two rules govern this estimate.

- If this year's appraised value is the same or less than last year's, the chief appraiser estimates the value that would be assigned if the property owner wins.
- If this year's value is greater than last year's, the chief appraiser uses last year's value; however, if it's likely that the ARB will reduce the value, the chief appraiser should estimate the ARB value.²⁴

Properties Not Included at Certification

The chief appraiser must give taxing units a list of taxable properties that the chief appraiser knows about, but that are not included on the certified appraisal roll or in the certified estimate. These properties are not on the list of properties that are still under protest.²⁵ The taxing unit adds the value of properties known, but not appraised for the current year.

The chief appraiser includes the market value, appraised value and exemptions for the prior year and a reasonable estimate of the market value, appraised value and exemptions for the current year. A taxing unit's tax assessor must use the lower of the market, appraised or taxable value for computing the taxing unit's no-new-revenue and voter approval rate. ²⁶

Tax Ceilings

If a county, city or junior college adopted the tax ceiling provision in the prior tax year, the current year's values are adjusted by subtracting the current year's values of homesteads with tax ceilings for both age 65 or older and disabled homeowners. ²⁷ The taxing unit then subtracts the value of new property - property annexed since Jan. 1 of the prior tax year and improvements new to the current year's tax roll. ²⁸

These steps adjust the current year's taxable values to include only property taxed in the current tax year and the prior tax year.

New Property Value

The taxing unit deducts new property value from the current year's appraised values in the no-new-revenue tax rate calculation.

For real property, new value includes additions to existing improvements (such as a garage) or new separate structures added to a property containing existing improvements (such as a company expansion) made after Jan. 1 of the prior tax year. ²⁹ Only the value of the individual new improvement is new value. The increased value on any existing structures is not new value.

For personal property, new value includes only the personal property that is located in a new improvement and that entered the taxing unit after Jan. 1 of the prior tax year. ³⁰

New property value also includes property value in the current year that was previously exempt under an abatement agreement. ³¹ New property value for tax abatements applies to agreements that are expiring and to agreements that have a declining percentage or amount of exemption each year.

Certain taxing units include value changes that increased a property's land value from the preceding year as new property. This includes land value that increased from the prior year because the land was subdivided by plat; had water, sewer or drainage lines installed; or had paving of undeveloped land. ³²

New property does not include new taxable value subject to limitation agreements under the Tax Increment Financing Act. ³³ [See Tax Rate Calculation Example 2 [comptroller.texas.gov/taxes/property-tax/docs/98-1047.pdf]]

Consolidated Taxing Units

A taxing unit that was two or more taxing units in the last year handles the no-new-revenue and voter approval tax rate calculations differently. The consolidated taxing unit combines the previous year's taxes for each taxing unit and divides them by the total values for the current year for the new consolidated taxing unit.³⁴

Voter-Approval Tax Rate

The voter-approval tax rate is a calculated maximum rate allowed by law without voter approval. The calculation splits the voter-approval tax rate into two separate components - a no-new-revenue maintenance and operations (M&O) rate and a debt service rate.³⁵ M&O includes such things as salaries, utilities and day-to-day operations. Debt service covers the interest and principal on bonds and other debt secured by property tax revenues.³⁶ The voter-approval tax rate is the sum of no-new-revenue M&O and debt service rates, plus the unused increment rate (if applicable).³⁷

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 no-new-revenue tax rate to be higher than the voter-approval tax rate.

No-New- Revenue M&O Rate

School districts calculate, the M&O portion of voter-approval rate by using the rate per \$100 of taxable value that is equal to the district's maximum compressed rate times \$1.00 plus the greater of: the previous year's enrichment rate or \$0.05 per \$100 of taxable value. The school district's current debt rate then added to equals the school district voter-approval rate.³⁸ [See Tax Rate Calculation Example 4 [comptroller.texas.gov/taxes/property-tax/docs/98-1047.pdf]]

Other taxing units calculate a no-new-revenue M&O rate by dividing the adjusted prior year's levy by the adjusted prior year's total taxable value used to calculate the no-new-revenue tax rate and multiplying it by the prior year's M&O rate, and then dividing the product by the adjusted current year's taxable value to get the current year's no-new-revenue M&O rate.

Special Provisions

Some taxing units must perform special steps that allow them to adjust their voter-approval tax rates. Many of these adjustments provide for a higher voter-approval tax rate.

County Criminal Justice Mandate

Counties may increase their voter-approval tax rate to replace funds spent to house prisoners sentenced to state correctional facilities.³⁹ The amount spent by a county includes the cost during the previous 12 months to keep inmates in county-paid facilities after they have been sentenced to a Texas Department of Criminal Justice facility.⁴⁰

The county auditor certifies the amount, based on information provided by the county sheriff, minus any amount received from the state for reimbursement. If the amount is the same or less, the county does

not adjust the no-new-revenue M&O rate. The county continues to use the same 12-month period subsequent years.

For more information on this mandate, contact the Texas Commission on Jail Standards.

Indigent Health Care Expenditures

A taxing unit other than a school district can increase its voter-approval tax rate to generate funds it will spend for enhanced indigent health care expenses. Enhanced expenditures are defined as the amount spent by the taxing unit for M&O costs of providing indigent health care at the increased minimum eligibility standards. The taxing unit deducts any state assistance received for these expenses.

To calculate the no-new-revenue M&O rate for the current tax year, a taxing unit's enhanced indigent health care expenditures for the prior tax year are computed by subtracting the taxing unit's increased expenditures from July 1 of the year preceding last year through June 30 of last year and the amount of any state assistance from the enhanced expenditures for the current year (July 1 of the prior year through June 30 of the current year). Any remaining amount is the increased amount for the current year.⁴¹

County Indigent Defenses Compensation Expenditures

A county that pays for indigent criminal defense costs may incorporate that increased cost to its voter-approval rate by converting the expenditure to a rate and adding it to the county's no-new-revenue M&O tax rate. The amount a county provides for appointed counsel for indigent individual or civil proceedings in the period beginning July 1 of the year preceding the tax year for which the tax is adopted and ending June 30 of the tax year for which, the rate is adopted, less the amount of any state grants received by the county during that time period. If the county expenditures exceed the amount for the preceding tax year, the county may increase the no-new-revenue M&O rate by the lesser of (1) increased expenditures between two years or (2) 5 percent of the preceding year's indigent expense compensation expenditures.⁴²

Eligible County Hospital Expenditures

A county or city that pays to maintain or operate an eligible county hospital may incorporate that increased cost in its voter-approval rate by converting the expenditure to a rate and adding it to its no-new-revenue M&O tax rate. This applies to an "eligible county hospital" which is located in an area not serviced by a hospital district and which is a hospital owned or leased by a county and operated under Health and Safety Code 263; or is owned or leased jointly by a city and a county and operated under Health and Safety Code Chapter 265. "Eligible county hospital expenditures" means the amount paid by a county or city in the period beginning July 1 of the preceding tax year and ending June 30 of the current year. If those expenditures exceed the amount for the preceding tax year, the city or county may increase the no-new-revenue M&O rate by the lesser of (1) the increased expenditures between the two years or (2) 8 percent of the preceding tax year's eligible expenditures.⁴³

Taxing Units Transferring a Function

If a taxing unit discontinues all of a department, function or activity and transfers it to another taxing unit by written contract, the two taxing units must adjust their M&O rates for the transfer. The taxing unit discontinuing the function subtracts the amount spent for the function in the 12 months preceding the month of the voter-approval tax rate calculation. If the taxing unit did not operate this function for this 12-month period, the discontinuing taxing unit uses the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit receiving the function adds this amount to the voter-approval tax rate for the function's expenses.⁴⁴

Tax Increment Financing (TIF)

Taxing units other than school districts exclude the taxes paid into a TIF and the captured appraised value that corresponds to the TIF payment in calculating the voter-approval tax rate.⁴⁵ The TIF captured appraised value to be deducted in the voter-approval tax rate calculation does not include any value that was included as new property value in the calculations.⁴⁶ This provision prevents a taxing unit from including the same value in two different deductions in the calculations.

Debt Service Rate

The debt service rate portion is the tax rate necessary to pay the taxing unit's debt payments in the coming year. This part of the calculation does not depend on the last year's debt taxes at all; it considers the amount the taxing unit will need for the current year.⁴⁷ The debt service portion of the overall tax rate may rise as high as necessary without triggering an election to approve the tax rate—because most debt is already approved by voters in bond elections.

Debt Payments

This step concerns the actual debt payments required for the current fiscal year, not the last fiscal year's debt. Remember that these are debt payments that the current year's property taxes will pay.⁴⁸ A taxing unit that pays debt with other funds should not include those payments in the calculation.

School districts are required to consider the amount of facilities state aid (Existing Debt Allotment and/or Instructional Facilities Allotment) they will receive in setting their local debt service rates.⁴⁹ Doing so reduces the amount of debt that school districts pay from local funds and produces a lower debt service tax rate. School districts that do not take the state funding into account will both violate state law and levy rates that are too high.

Anticipated and Excess Debt Collections

A taxing unit that levies a debt service tax must consider anticipated collections in calculating the debt service component of its voter-approval tax rate. The collector for such a taxing unit must certify the current year's certified anticipated debt collection rate and last year's excess debt tax collections to the governing body.⁵⁰

Adjustments to the current year's debt service rate include excess collections from the previous year and the anticipated collection rate for the current year.⁵¹ The taxing unit subtracts the amount of last year's excess debt tax collections from the current year's debt payments and divides the resulting figure by the anticipated current year's collection rate.⁵² If the anticipated current year's collection rate is less than 100 percent, this will increase the amount of levy needed to pay debt service. The taxing unit's tax collector certifies the excess debt tax collections and the anticipated collection rate.⁵³

Estimated Debt Collection Rate for Current Tax Year

To find the estimated collection rate, the collector must first estimate the taxing unit's total debt collections from July 1 of the current year through June 30 of the next year.⁵⁴ This estimate equals the total tax dollars that will be collected for current debt taxes, delinquent taxes, special appraisal rollback taxes (e.g. agriculture, etc.), penalties and interest.⁵⁵ The anticipated collection rate of a taxing unit is a rate certifies by the collector and can be no lower than the lowest actual collection rate of the taxing unit for any of the preceding three years and may even exceed 100%.⁵⁶

The collector compares this amount to what the taxing unit plans to levy for paying debt service in the current fiscal year.

Dividing the estimated collections by the required debt payments gives the estimated collection rate.⁵⁷ For example, the collector projects the taxing unit will take in \$950,000 in debt revenues before July 1 of next year. The taxing unit's budget calls for it to levy \$1 million in debt service taxes for the current year. The anticipated collection rate is \$950,000 divided by \$1 million, or 95 percent.

Using an anticipated collection rate of less than 100 percent in the calculations creates a higher debt levy. Delinquent taxes from prior years may generate more than a 100 percent rate.⁵⁸

Excess Debt Tax Collections for Prior Year

The law requires the collector to compare the amount of taxes actually collected in current taxes, delinquent taxes, special appraisal rollback taxes (e.g. agriculture, etc.), penalties and interest for last year's debt from July 1 of last year through June 30 of the current year. The collector compares this collected amount with the amount that the collector estimated to collect according to last year's anticipated collection rate. If the taxing unit took in more debt tax dollars than the estimated collection, the collector certifies the amount of excess debt tax collections to the governing body.⁵⁹

For example, last year the collector projected a collection rate of 95 percent and the governing body levied \$500,000 in debt service taxes. The anticipated debt tax collections last year were \$475,000 (.95 x \$500,000). The collector determines whether the total amount of debt service taxes collected from July 1 of last year through June 30 of the current year exceeds \$475,000 and determines the amount of any excess. If the taxing unit collected \$485,000 in debt service taxes last year, the collector certifies excess debt tax collections of \$10,000. The taxing unit subtracts this \$10,000 from the current year's debt payments to lower the current year's debt service rate.

Dividing the adjusted debt payments by the current year's total taxable values, times \$100, gives the debt service portion of the voter-approval tax rate. [See Tax Rate Calculation Example 6 [comptroller.texas.gov/taxes/property-tax/docs/98-1047.pdf]]

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Total Voter-Approval Tax Rate

Totaling the M&O tax rate and the debt service rate gives the total voter-approval tax rate.⁶⁰

Special taxing units multiply their no-new-revenue M&O rate by 1.08.⁴¹ [See Tax Rate Calculation Example 5 (PDF)]

Taxing units other than special taxing units multiply their no-new-revenue M&O rate by 1.35.

If the taxing unit is affected by a disaster and the governing body of the taxing unit directs the taxing unit to do so, it may calculate its voter-approval rate in the manner provided for a special taxing unit.

Unused Increment Rate *

The unused increment rate is the three-year rolling sum of the difference between the adopted tax rate and voter-approval rate. The unused increment rate can be used to increase the voter-approval rate, depending upon the tax rates adopted by the city in the previous three years. A city has the ability to "bank" any unused amounts below the voter-approval rate to use for up to three years. The unused increment rate is zero for 2020 and will not be available until 2021.

Additional Sales Tax Rate

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes.⁶¹ In which case, the taxing unit reduces its no-new-revenue rate and voter-approval tax rates to offset the expected sales tax revenue.⁶²

Timing a Sales Tax Election

Local voters by election must approve imposing or abolishing the additional sales tax.⁶³ Elections may be held on either of the two general election dates held in May or November.⁶⁴ If the additional sales tax to reduce property taxes passes, the taxing unit may use Section 3 of the Comptroller's *Tax Rate Worksheet* to calculate the reduced no-new-revenue and voter-approval tax rates.

Collecting the sales tax begins on Oct. 1 following the first full quarter after the taxing unit notifies the Comptroller's office of the election results.⁶⁵

Impact on No-New-Revenue and Voter-Approval Tax Rates

A taxing unit that adopted the additional sales tax in November of the previous year or in May of the current year must adjust both its no-new-revenue and voter-approval tax rates. A taxing unit that

adopted the tax in prior years, however, adjusts only its voter-approval tax rate.⁶⁶

Steps for First Year

A taxing unit that adopted the additional sales tax in November of the previous year or in May of the current year makes a first-year adjustment to both the no-new-revenue and the voter-approval tax rates. The taxing unit computes an additional tax rate based on an estimate of sales tax revenue and subtracts that rate from the no-new-revenue and voter-approval tax rates. The adjustment rate is called the sales tax gain rate.⁶⁷

Sales Tax Gain Rate

To calculate a sales tax gain rate for the first time, the taxing unit must first contact the Comptroller's office to obtain an estimate of the last four quarters' total dollar-volume of business activity subject to sales tax. It then multiplies that estimate by the adopted additional sales tax rate (usually .005), and multiplies that by 95 percent. By using 95 percent, a conservative amount is used to offset low first-year estimates of the total taxable sales. The taxing unit then divides the sales tax estimate by current year's total taxable values.⁶⁸ [See Tax Rate Calculation Example 7 [comptroller.texas.gov/taxes/property-tax/docs/98-1047.pdf]]

A county excludes the amount of sales tax revenue that is or will be distributed by the county for economic development grants.⁶⁹ The county subtracts this amount from the total estimated sales tax revenue in the first-year tax rate calculations.

Subtracting the sales tax gain rate from the no-new-revenue tax rate and the voter-approval tax rate adjusts those tax rates for the anticipated additional sales tax.⁷⁰ [See Tax Rate Calculation Example 8 [comptroller.texas.gov/taxes/property-tax/docs/98-1047.pdf]]

Steps for Following Years

Once a taxing unit has collected the additional sales tax for a year, its property tax revenues will reflect any tax rate reduction arising from the additional sales tax. As a result, calculating the no-new-revenue tax rate will not require an adjustment for the additional sales tax.

Calculating the voter-approval tax rate after the first year, however, uses the last year's sales tax revenue in calculating the maintenance and operations (M&O) component of the voter-approval tax rate. The taxing unit subtracts a sales tax adjustment rate.⁷¹ [See Tax Rate Calculation Example 9 [comptroller.texas.gov/taxes/property-tax/docs/98-1047.pdf]]

Sales Tax in the No-New-Revenue Maintenance and Operations (M&O) Rate

To calculate the no-new-revenue M&O rate, add the last year's sales tax revenue spent on M&O to the adjusted M&O levy.⁷²

The last year's sales tax revenue is the amount from the first full year of sales tax revenue spent for M&O. ⁷³ This adjustment is necessary to properly account for sales tax revenue received in the preceding year. If this component were not added, the sales tax adjustment would not properly reflect the change in sales tax revenue from one year to the next.

A county excludes the amount of sales tax revenue that was distributed by the county for economic development grants. ⁷⁴ The county subtracts this amount from the sales tax revenue spent in the calculation of the county's no-new-revenue M&O rate.

Sales Tax Adjustment Rate

After the first year, the sales tax adjustment rate is based on actual sales tax collections in the previous four quarters. As in the first year, the Comptroller's office supplies this amount on request. ⁷⁵ Unlike the first year, there is no 95 percent adjustment. To calculate the sales tax adjustment rate, the taxing unit must divide the additional sales tax revenue from the last four quarters by this year's total taxable values. ⁷⁶ [See Tax Rate Calculation Example 10 [comptroller.texas.gov/taxes/property-tax/docs/98-1047.pdf]]

A taxing unit can get its historical summary of monthly local sales and use tax allocation payments on the Comptrollers' Allocation Historical Summary website.

Changing the Additional Sales Tax Rate

If the taxing unit either increases or decreases the sales tax rate from last year, the taxing unit must perform an additional step to determine the projected sales tax. ⁷⁷

If the sales tax rate increased (for example, from \$0.0025 to \$0.005), the taxing unit must have two sales tax projections. The first projection uses the increased rate; the second projection does not. The difference between the two projections is the extra revenue generated by the rate increase. In the first year that the rate changed, the no-new-revenue tax rate is the rate before the increase, less a rate for the extra revenue. To determine the revenue gain rate to subtract, divide the revenue gain by the current total property values (less new property value). ⁷⁸

If the sales tax rate decreased (for example, from \$0.005 to \$0.0025), then the taxing unit has two sales tax projections - the first on the new decreased rate and the second on the old rate. The difference between the two projections is the revenue loss for the rate change. In the first year that the rate changed, the no-new-revenue tax rate is the rate before the decrease, plus a rate for the revenue loss. To determine the revenue loss rate to add, divide the revenue loss by the current total property values (less new property value). ⁷⁹

Taxing units should contact legal counsel for special instructions on calculating the sales tax projection for the first year after a sales tax rate change.

Abolishing the Additional Sales Tax

If voters abolish the additional sales tax to reduce property taxes, the taxing unit adjusts its no-new-revenue tax rate upward by adding a sales tax loss rate. To calculate this rate, the taxing unit divides sales tax revenues for the last four quarters by the current year's property value. It then adds the result in calculating the no-new-revenue tax rate.⁸⁰ [See Tax Rate Calculation Example 11 [comptroller.texas.gov/taxes/property-tax/docs/98-1047.pdf]]

To calculate the voter-approval tax rate, the taxing unit includes the sales tax in the no-new-revenue M&O rate but does not include the sales tax loss rate.⁸¹ [See Tax Rate Calculation Example 12 [comptroller.texas.gov/taxes/property-tax/docs/98-1047.pdf]]

City Mass Transit Sales Tax

In the tax year in which a city has set an election on the question of whether to impose a local sales and use tax for mass transit, the city may not make no-new-revenue and voter-approval calculations until the outcome of the election is determined. If the election is determined in favor of the imposition of the tax, the city must subtract from the city's voter-approval and no-new-revenue tax rates the amount that, if applied to the city's current total value, would impose an amount equal to the amount of property taxes budgeted in the current tax year to pay for expenses related to mass transit services.⁸²

A city must make a one-time adjustment to its no-new-revenue and voter-approval tax rates in the year it elects to impose a transit tax.

In general, instead of subtracting a sales tax adjustment rate, these cities subtract a mass transit expense rate. The city divides the amount budgeted in property taxes for mass transit expenses in the current year by the total taxable value. [See Tax Rate Calculation Example 13 [comptroller.texas.gov/taxes/property-tax/docs/98-1047.pdf]]

Mass transit services do not include the construction, reconstruction or general maintenance of municipal streets.⁸³

Additional Voter-Approval Protection for Pollution Control

A taxing unit or school district may increase its voter-approval tax rate by the rate that generates the amount of funds the taxing unit spends for pollution control property, divided by the taxing unit's current total value. Section 4 of the Comptroller's *Tax Rate Calculation Worksheet* provides information needed for calculating the additional tax rate to add to the voter-approval tax rate.

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.⁸⁴ 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.⁸⁵ The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ).⁸⁶

The TCEQ executive director issues a determination letter stating the portion of the cost of the installation for pollution control.⁸⁷ The taxing unit must provide its tax assessor with a copy of the TCEQ letter.⁸⁸ The tax assessor must accept the copy stating the cost of the pollution control property as conclusive evidence and shall adjust the voter-approval tax rate.⁸⁹ Taxing units should check with TCEQ's Air Quality Division for rules regarding this process.

De Minimis Rate

The de minimis rate is a new tax rate calculation designed to give smaller taxing units, including cities with a population of less than 30,000, some relief from the three and a half percent voter-approval rate. The de minimis rate is the sum of a taxing unit's no-new-revenue maintenance and operations rate; the rate that, when applied to a taxing unit's current total value, will impose an amount of taxes equal to \$500,000; and a taxing unit's current debt rate.⁹⁰

Voters may petition to hold a tax approval election if the de minimis rate exceeds the voter-approval rate and the adopted rate is equal to or lower than the de minimis rate but higher than the voter-approval rate.⁹¹ The voter-approval rate in this instance may be calculated in one of two ways, depending on the qualifications of the taxing unit. These voter-approval calculations are either:

- (a) a three and half percent increase to maintenance and operations plus the unused increment plus debt or
- (b) if a city were also a special taxing unit with an eight percent rate increase to maintenance and operations and debt.

Water District Tax Rate

Water Code Section 49.001 defines a water district as any district or authority created by Texas Constitution, Article XVI, Section 59 or Article III, Sections 52(b)(1) and (2), but does not include:

- any navigation district or port authority created under general or special law or any conservation and reclamation district created by Chapter 62, Acts of the 52nd Legislature, 1951 (Article 8280-141, Vernon's Texas Civil Statutes), or
- any conservation and reclamation district governed by Water Code Chapter 36 unless a special law creating the district or amending the law creating the district states that Water Code Chapter 49 applies to that district.⁹²

Water districts generally do not come under provisions of the Tax Code, but instead are governed by the Water Code. Water Code Sections 49.107 (g) and 49.108 (f) provide that Tax Code Sections 26.04, 26.05, 26.061, 26.07 and 26.075 do not apply to taxing units created under Water Code Section 49.001 and that levy and collect under Water Code Section 49.107 or 49.108. Questions regarding the applicability of the Tax Code or the Water Code to a taxing unit should be directed to an attorney or other appropriate counsel.

Water districts consists of three categories for the purposes of Truth-in-Taxation. Water Code Sec 49.23601 describes a "Low Tax Rate District." This Low Tax Rate District must have an adopted rate of 2.5 cents or less per \$100 of taxable value. If a "Low Tax Rate District" adopts a combined debt service, contract and maintenance and operation rate that would impose more than 1.08 times the amount of tax imposed by the district in the preceding year on an average homestead, an election must be held.

Water Code Section 49.23602 defines a Developed District as the one that financed, completed and issued bonds to pay for all land, works, improvements, facilities, plants, equipment and appliances necessary to serve at least 95 percent of the projected build-out of the district. This Developed District has a mandatory tax election rate which consists of 1.035 times the amount of tax imposed by the district in the preceding year on the average residence homestead and the unused increment rate. There is also a voter-approval rate which is the sum of the M&O tax rate plus a 3.5 percent increase, unused increment rate, debt rate and a contract rate. If the board adopts a rate that exceeds the mandatory tax election rate, it must hold an automatic election. These Developed Districts also have a provision that allows the board of a district to calculate the voter-approval tax rate in the manner allowed for a Low Tax Rate District in the event of a declared disaster.

Finally, Water Code Section 49.23603 describes a water district that has an M&O rate that is above 2.5 cents and is not a Developed District. This Developing District has the same calculations as the Low Rate District for its voter-approval rate. However, there is no provision for an automatic election if the governing body adopts a combined debt service, contract and maintenance and operation rate that would impose more than 1.08 times the amount of tax imposed by the district in the preceding year on an average homestead. Voters will have to file a petition in accordance with Tax Sections 26.075 and 26.081 in order to have an election to decide if the adopted rate should be rolled back to the voter-approval rate.

Voter Approval Tax Rate

The voter-approval tax rate for developed water districts is the current year's debt service, contract and unused increment tax rates plus the maintenance and operation (M&O) rate that would impose no more than 1.035 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district.⁹³ The voter-approval rate for low tax rate and developing water districts is the current year's debt service and contract tax rates, plus M&O rate that would impose no more than 1.08 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district.⁹⁴ The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.⁹⁵ If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the voter-approval tax rate and determine whether an election is required in the manner provided for a Low Tax Rate District.⁹⁶

- ¹Tex. Tax Code § 26.04(c)
- ²Tex. Tax Code § 26.012(1)
- ³Tex. Tax Code § 26.045(a)
- ⁴Tex. Tax Code § 26.045(i)
- ⁵Tex. Tax Code § 26.05(a)(2)
- ⁶Tex. Tax Code § 26.04(c)(1)
- ⁷Tex. Tax Code §§ 26.01(a) and 26.05(a)
- ⁸Tex. Tax Code § 26.04(a)
- ⁹Tex. Tax Code § 26.04(b) and (c)
- ¹⁰Tex. Tax Code § 26.04(c)(1)
- ¹¹Tex. Tax Code § 26.05(c)(1)
- ¹²Tex. Tax Code § 26.012(13(A))
- ¹³Tex. Tax Code § 26.012(13)(A)
- ¹⁴Tex. Tax Code § 26.012(13)(B)
- ¹⁵Tex. Tax Code § 26.012(14)
- ¹⁶Tex. Tax Code § 26.012(13)(A)(i)
- ¹⁷Tex. Tax Code § 26.012(15)
- ¹⁸Tex. Tax Code § 26.012(15)
- ¹⁹Tex. Tax Code § 26.03(c)
- ²⁰Tex. Tax Code § 26.03(c)
- ²¹Tex. Tax Code § 26.012(6)
- ²²Tex. Tax Code § 26.045(a)
- ²³Tex. Tax Code § 26.01(c)
- ²⁴Tex. Tax Code § 26.01(c)
- ²⁵Tex. Tax Code § 26.01(d)
- ²⁶Tex. Tax Code § 26.01(d)
- ²⁷Tex. Tax Code § 26.012(6)(B)
- ²⁸Tex. Tax Code §§ 26.012(17) and 26.04(c)
- ²⁹Tex. Tax Code § 26.012(17)(A)
- ³⁰Tex. Tax Code § 26.012(17)(A)
- ³¹Tex. Tax Code § 26.012(17)(B)
- ³²Tex. Tax Code § 26.012(17)(c)
- ³³Tex. Tax Code § 26.03(c)

- ³⁴Tex. Tax Code § 26.04(f)
- ³⁵Tex. Tax Code § 26.005(a)

- ³⁶Tex. Tax Code § 26.012(8)
- ³⁷Tex. Tax Code § 26.04(c)(2)
- ³⁸Tex. Tax Code § 26.048(n)
- ³⁹Tex. Tax Code § 26.044
- ⁴⁰Tex. Tax Code § 26.044(d)
- ⁴¹Tex. Tax Code § 26.0441
- ⁴²Tex. Tax Code § 26.0442
- ⁴³Tex. Tax Code § 26.0443
- ⁴⁴Tex. Tax Code § 26.04(i) and (j)
- ⁴⁵Tex. Tax Code §§ 26.03(c) and 26.08(h)
- ⁴⁶Tex. Tax Code § 26.03(c)
- ⁴⁷Tex. Tax Code § 26.012(8)
- ⁴⁸Tex. Tax Code § 26.012(3) and (8)
- ⁴⁹Tex. Educ. Code § 46.009(d)
- ⁵⁰Tex. Tax Code § 26.04(b)
- ⁵¹Tex. Tax Code § 26.05(a)(1)
- ⁵²Tex. Tax Code § 26.012(2)
- ⁵³Tex. Tax Code § 26.04(b)
- ⁵⁴Tex. Tax Code §§ 26.012(2) and 26.04(h)(2)
- ⁵⁵Tex. Tax Code § 26.012(2)
- ⁵⁶Tex. Tax Code § 26.04(h-1)
- ⁵⁷Tex. Tax Code § 26.012(2)(B)
- ⁵⁸Tex. Tax Code § 26.04(h)(1)
- ⁵⁹Tex. Tax Code § 26.04(b)
- ⁶⁰Tex. Tax Code § 26.05(a)
- ⁶¹Tex. Tax Code § 26.012(1)
- ⁶²Tex. Tax Code § 26.041
- ⁶³Tex. Tax Code §§ 321.101 and 323.101
- ⁶⁴Tex. Elec. Code § 41.001(a)
- ⁶⁵Tex. Tax Code §§ 321.102(b) and 323.102(a)

- ⁶⁶Tex. Tax Code § 26.041(a) and (b)
- ⁶⁷Tex. Tax Code § 26.041(a)
- ⁶⁸Tex. Tax Code § 26.041(d)
- ⁶⁹Tex. Tax Code § 26.041(i)
- ⁷⁰Tex. Tax Code § 26.041(a)

- ⁷¹Tex. Tax Code § 26.041(b)
- ⁷²Tex. Tax Code § 26.041(b)
- ⁷³Tex. Tax Code § 26.041(b)
- ⁷⁴Tex. Tax Code § 26.041(i)
- ⁷⁵Tex. Tax Code § 26.041(d)
- ⁷⁶Tex. Tax Code § 26.041(d)
- ⁷⁷Tex. Tax Code § 26.041(g) and (h)
- ⁷⁸Tex. Tax Code § 26.041(g)
- ⁷⁹Tex. Tax Code § 26.041(h)
- ⁸⁰Tex. Tax Code § 26.041(c)
- ⁸¹Tex. Tax Code § 26.041(c)
- ⁸²Tex. Tax Code § 26.041(a)
- ⁸³Tex. Tax Code § 26.043(a)
- ⁸⁴Tex. Tax Code § 26.045(a)
- ⁸⁵Tex. Tax Code § 26.045(b)
- ⁸⁶Tex. Tax Code § 26.045(c)
- ⁸⁷Tex. Tax Code § 26.045(d)
- ⁸⁸Tex. Tax Code § 26.045(i)
- ⁸⁹Tex. Tax Code § 26.045(i)
- ⁹⁰Tex. Tax Code § 26.012(8-a)
- ⁹¹Tex. Tax Code § 26.075
- ⁹²Tex. Water Code § 49.001
- ⁹³Tex. Water Code § 49.23602(a)(4)
- ⁹⁴Tex. Water Code §§ 49.23601(a) and 49.23603(a)
- ⁹⁵Tex. Water Code §§ 49.23601(c), 49.23602(2)(a), and 49.23603(a)(3)
- ⁹⁶Tex. Water Code § 49.23602(d)

**WOODCREEK TEXAS
SPECIAL CITY COUNCIL MEETING
July 08, 2020; 2:30 PM
via Teleconference**

MINUTES

CALL TO ORDER

The meeting was called to order at 2:32 PM.

INVOCATION

Councilmember Scheel delivered the invocation.

ROLL CALL

Present:

Mayor Whitehead

Mayor Pro Tem Britner

Councilmember LeBrun

Councilmember Pulley

Councilmember Alvord

Councilmember Scheel

Staff Present: City Manager Lewis, Woodcreek Attorney Wymore, City Secretary Land, Administrative Assistant Mele

PUBLIC COMMENTS

Mayor Whitehead read a written Public Comment by Chrys Grummert regarding backyard hens.

Brent Pulley – questioned three “Points of Order.”

Ray Don Tilley – spoke on budget items.

Carroll Wilson – spoke on Public Comments and Agenda items (not specific).

CONSENT AGENDA

1. Approval of the Minutes of the Special City Council Meeting of June 10, 2020
2. Approval of the Minutes of the Special City Council Meeting of June 25, 2020

Councilmember Scheel made a motion to combine Consent Agenda items 1 and 2 for approval. This was seconded by Mayor Pro Tem Britner. A roll call vote was held and Mayor Pro Tem Britner voted “aye,” Councilmember LeBrun voted “aye,” Councilmember Pulley abstained, Councilmember Scheel voted “aye,” and Councilmember Alvord voted “aye.” The minutes of June 10, 2020 and June 25, 2020 were approved by a vote of 4-0-1.

Councilmember Pulley left the meeting at this point.

3. Approval of Financial Statements for June 2020

Councilmember Scheel made a motion to approve the financial statements for June 2020 after discussion. Mayor Pro Tem Britner seconded this motion. Discussion was held and a roll call vote was held. Mayor Pro Tem Britner voted “aye,” Councilmember LeBrun voted “aye,” Councilmember Pulley was absent, Councilmember Scheel voted “aye,” and Councilmember Alvord voted “aye.” The Financial Statements for June 2020 were approved with a vote of 4-0-1.

REGULAR AGENDA

- 4. Budget Workshop - Presentation, Review, and Discussion on Budget for Fiscal Year 2020-2021

Discussion was held regarding the budget and budget items for Fiscal Year 2020-2021.

ADJOURNMENT

The meeting was adjourned at 3:24PM.

Gloria Whitehead, Mayor

Linda Land, City Secretary

DRAFT

**WOODCREEK TEXAS
SPECIAL MEETING OF CITY COUNCIL
July 13, 2020; 5:00 PM
Camp Young Judaea, 121 Camp Young Judaea Dr.,
Woodcreek, Texas**

MINUTES

CALL TO ORDER

The meeting was called to order at 5:02PM.

INVOCATION

ROLL CALL

PRESENT

Mayor Whitehead
Mayor Pro Tem Britner
Councilmember LeBrun
Councilmember Pulley
Councilmember Alvord
Councilmember Scheel

Staff Present: City Manager Lewis, Woodcreek Attorney Wymore, Administrative Assistant Mele.

PUBLIC COMMENTS

Laura Ewing spoke about Wimberley Democrats concerns.
Ray Don Tilley submitted a telephonic Public Comment but it was inaudible.
Chrys Grummert submitted a written comment regarding backyard hens.
Mayor Whitehead read a comment by Catherine Nelson regarding libel and definitions.

REGULAR AGENDA

1. Executive Session for the Consultation with Attorney Regarding Pending or Contemplated Litigation, Pursuant to Chapter 551.071 of the Texas Government Code.

The Executive Session commenced at 5:19PM without Councilmember Pulley (due to litigation contents).

2. Executive Session for Deliberation Regarding Real Property, Pursuant to Chapter 551.072 of the Texas Government Code.

This Executive Session was conducted with Councilmember Pulley in attendance.

Executive Session concluded at 6:45PM.

3. Discussion and take Appropriate Action on the Executive Session Held Pursuant to Consultation with Attorney Regarding Pending or Contemplated Litigation.

Mayor Whitehead announced that no action was taken on agenda item 1 by the City Council during Executive Session.

4. Discussion and Take Appropriate Action on the Executive Session Held Pursuant to Deliberation Regarding Real Property.

Mayor Whitehead announced that no action was taken on agenda item 2 by the City Council during Executive Session.

ADJOURN

The meeting was adjourned at 6:46PM.

Gloria Whitehead, Mayor

Linda Land, City Secretary

DRAFT

**WOODCREEK TEXAS
SPECIAL CITY COUNCIL MEETING (VIDEO AND
TELECONFERENCE)**

July 15, 2020; 2:30 PM

**Woodcreek City Hall, 41 Champions Circle, Woodcreek, Texas
Woodcreek, Texas**

MINUTES

INVOCATION

CALL TO ORDER

The meeting was called to order at 2:30PM.

ROLL CALL

PRESENT

Mayor Whitehead

Mayor Pro Tem Britner

Councilmember LeBrun

Councilmember Pulley

Councilmember Alvord

ABSENT

Councilmember Scheel was absent but signed on at 2:34PM.

Staff Present: City Manager Lewis, Woodcreek Attorney Wymore, City Secretary Land, Administrative Assistant Mele

PUBLIC COMMENTS

Jeff Rasco - spoke about agenda item 2

Ray Don Tilley - spoke about agenda item 2

REGULAR AGENDA

1. Discussion and Take Appropriate Action on Revised Budget Calendar for Fiscal Year 2020-2021

City Manager Lewis reviewed the Budget Calendar presented on page 3 of the meeting packet.

2. Budget Workshop - Presentation, Review, and Discussion on Second Draft of Proposed Budget for Fiscal Year 2020-2021

Budget discussion was held.

3. Discussion and Take Appropriate Action on Setting a Date and Time for a Public Hearing on the Proposed Budget for Fiscal Year 2020-2021

Mayor Pro Tem Britner made a motion to hold the Public Hearing on the Proposed Budget for Fiscal Year 2020-2021 on Aug. 12, 2020 at 5:45PM with the location to be determined. The motion was seconded by Councilmember Scheel.

A roll call vote was held and Mayor Pro Tem Britner voted "aye," Councilmember LeBrun voted "aye," Councilmember Pulley voted "aye," Councilmember Scheel voted "aye," and Councilmember Alvord voted "aye." The date and time of the Public Hearing was approved with a vote of 5-0-0.

4. Discussion and Take Appropriate Action on Setting a Date and Time for a Public Hearing on the Proposed Tax Rate for Fiscal Year 2020-2021

Mayor Pro Tem Britner made a motion to hold the Public Hearing on the Proposed Tax Rate for Fiscal Year 2020-2021 on Aug. 12, 2020 at 5:55PM with the location to be determined. The motion was seconded by Councilmember Alvord.

A roll call vote was held and Mayor Pro Tem Britner voted "aye," Councilmember LeBrun voted "aye," Councilmember Pulley voted "aye," Councilmember Scheel voted "aye," and Councilmember Alvord voted "aye." The date and time of the Public Hearing was approved with a vote of 5-0-0.

ADJOURN

The meeting was adjourned at 3:08PM.

Gloria Whitehead, Mayor

Linda Land, City Secretary

**SPECIAL CITY COUNCIL MEETING
(VIDEO AND TELECONFERENCE)
July 17, 2020; 10:00 AM
Woodcreek, Texas**

MINUTES

CALL TO ORDER:

The meeting was called to order at 10:14 a.m.

ROLL CALL

PRESENT

Mayor Gloria Whitehead
Mayor Pro Tem Nancye Britner
Councilmember Aurora LeBrun
Councilmember Brent Pulley
Councilmember Vicki Alvord
Councilmember Bill Scheel

Staff Present: City Manager Brenton Lewis, Woodcreek Attorney Bud Wymore, City Secretary Linda Land

PUBLIC COMMENTS

Karen Poe - spoke about the work of the city
Ray Don Tilley - spoke about agenda item 1

REGULAR AGENDA

1. **Discussion and Take Appropriate Action on Resolution 19-02-13-2, a Resolution of the City Council of the City of Woodcreek, Texas Adopting Rules of Procedure for the Conduct of Its Meetings, adopted February 13, 2019**

Councilmember Pulley made a point of order objecting to the timing of the meeting and procedurally to the agenda item. Mayor Whitehead read an explanation of administrative law and procedure and overruled the point of order. Councilmember LeBrun moved that Resolution 19-02-13-2, as adopted by the Woodcreek City Council on February 13, 2019, be immediately rescinded and a committee be immediately appointed by the Mayor to develop a resolution that replaces Resolution 19-02-13-2 and comports with the Texas Government Code and the Texas Local Government Code. Councilmember Scheel seconded the motion. During discussion, the connection with Councilmember Alvord was lost. A roll call vote was held:

Voting Yea: Mayor Pro Tem Britner, Councilmember LeBrun, Councilmember Scheel

Voting Nay: Councilmember Pulley

Absent and Not Voting: Councilmember Alvord

Mayor Whitehead announced that Councilmember LeBrun and Councilmember Scheel would lead the revision of the resolution issue to get it in compliance with the Texas Government Code. City Manager Lewis and City Attorney Wymore will also participate and bring back to City Council a resolution and/or updated document.

ADJOURN

The meeting was adjourned at 10:35 a.m.

Gloria Whitehead, Mayor

Linda Land, City Secretary

DRAFT

Treasurer's Report
For the Period: October 2019 - July 2020

Item 6.

Percent Complete: 83.33%

	2019-2020			2018-2019			Y/Y Monthly Comparison		
	YTD	Budget	%	YTD	Budget	%	Jul-20	Jul-19	Difference
Revenue									
3000 Ad Valorem Tax Revenue	301,385	292,000	103%	268,262	280,000	96%	2,110	1,049	1,061
3005 State Sales Tax Revenue	60,564	65,000	93%	38,439	50,000	77%	6,885	5,088	1,798
3010 Mixed Beverage Tax & Fees Rev	883	670	132%	501	1,000	50%	212	-	212
3020 Electric Franchise Fee Revenue	30,942	34,000	91%	23,109	34,000	68%	6,394	6,146	248
3030 Cable Services Franchise Rev	30,806	28,290	109%	20,156	30,000	67%	-	-	-
3040 Water Service Franchise Revenue	94,108	96,000	98%	25,864	96,000	27%	9,404	8,929	476
3050 Disposal Service Franchise Rev	19,881	18,000	110%	16,935	14,500	117%	5,517	4,865	652
3060 Telephone Franchise Revenue	918	1,500	61%	944	1,500	63%	16	3	13
3070 Golf Course Franchise Revenue	500	500	100%	650	500	130%	-	150	(150)
3080 Reimbursements	1,613	3,000	54%	866	500	173%	1,613	528	1,084
3090 Development Revenue	-	-	n/a	-	15,000	0%	-	-	-
3090.01 Residential	-	-	n/a	15,812	-	n/a	-	3,406	(3,406)
3090.011 New Home Permits	13,000	12,000	108%	-	-	n/a	-	-	-
3090.012 Other Permits	6,224	4,500	138%	-	-	n/a	600	-	600
3090.013 Inspections	15,499	14,000	111%	-	-	n/a	1,881	-	1,881
3090.02 Commercial	300	150	200%	612	-	n/a	150	-	150
3090.03 Other	75	80	94%	804	-	n/a	-	-	-
3090.031 Subdivisions/Plats/Re-Plats	2,888	2,500	116%	-	-	n/a	-	-	-
Total 3090 Development Revenue	37,985	33,230	114%	17,227	15,000	115%	2,631	3,406	(775)
3093 Liquor License Revenue	1,310	600	218%	1,310	-	n/a	-	750	(750)
3095 Sign Fees	650	500	130%	265	500	53%	-	45	(45)
4000 Interest Income	16,024	22,500	71%	28,025	29,500	95%	349	3,006	(2,657)
4010 Other Revenue	1,300	1,000	130%	791	2,500	32%	70	20	50
4015 Oak Wilt Containment	-	-	n/a	-	-	n/a	-	-	-
4020 Municipal Court Revenue	-	500	0%	909	1,500	61%	-	272	(272)
4035 TDEM DR-4485 Revenue	18,557	37,500	49%	-	-	n/a	-	-	-
4040 Donations Received	-	5,000	0%	6,000	6,000	100%	-	-	-
4050 General Fund Transfer	-	-	n/a	-	135,460	0%	-	-	-
Uncategorized Revenue	-	-	n/a	-	-	n/a	-	-	-
Total Revenue	617,425	639,790	97%	448,943	698,460	64%	35,202	33,507	(786)
Expenditures									
5000 Personnel Services	-	-	n/a	-	-	n/a	-	-	-
5000.01 Salaries and Wages	131,394	175,000	75%	130,354	150,700	86%	14,918	11,216	3,701
5000.02 Ins Expense Reimbursement	6,746	11,000	61%	6,632	-	n/a	675	663	12
5000.03 City Manager Vehicle Reimburs	6,331	7,340	86%	6,958	8,350	83%	500	696	(196)
5000.05 Elected Official Pay	-	-	n/a	630	840	75%	-	-	-
5000.20 Payroll Tax Expense	-	-	n/a	-	-	n/a	-	-	-
5000.21 FICA/OASDI	10,880	14,000	78%	11,743	11,760	100%	1,179	911	268
5000.22 Unemployment Insurance	88	500	18%	36	180	20%	-	1	(1)
5000.20 Payroll Tax Expense	10,968	14,500	76%	11,779	11,940	99%	1,179	913	267
5000.40 Retirement	11,865	16,000	74%	10,860	13,600	80%	1,348	993	354
5000.50 Direct Deposit Expense	-	-	n/a	-	-	n/a	-	-	-
5000.51 Health Insurance Stipend	-	-	n/a	-	-	n/a	-	-	-
Total 5000 Personnel Services	167,304	223,840	75%	167,214	185,430	90%	18,620	14,481	4,138
5500 Office Expenses	-	-	n/a	-	-	n/a	-	-	-
5500.05 Bank Fees & Charges	-	-	n/a	(216)	(220)	98%	-	-	-
5500.10 City Hall Maintenance / Repairs	918	2,500	37%	2,014	2,500	81%	-	424	(424)
5500.20 Cleaning Costs	1,250	1,500	83%	1,250	1,500	83%	125	125	-
5500.30 IT & Radio Expenses	16,954	15,000	113%	1,625	1,000	163%	3,167	924	2,243
5500.40 Newsletter	-	-	n/a	-	-	n/a	-	-	-
5500.50 Office Supplies	1,751	3,500	50%	3,674	4,500	82%	101	218	(117)
5500.60 Postage & Shipping	903	1,500	60%	690	1,500	46%	-	-	-
5500.61 Printing & Reproduction	3,487	4,000	87%	3,777	5,000	76%	231	231	-
5500.62 Printing Cost Newspaper	1,161	2,000	58%	-	-	n/a	57	-	57
5500.70 Storage Rental	-	-	n/a	108	110	98%	-	-	-
5500.80 Software & Subscriptions	7,319	8,000	91%	5,219	7,000	75%	556	219	337
Total 5500 Office Expenses	33,743	38,000	89%	18,141	22,890	79%	4,238	2,141	2,097
6000 Professional Services	-	-	n/a	-	-	n/a	-	-	-
6000.01 Audit Expense	10,040	10,040	100%	9,860	9,860	100%	-	-	-
6000.10 Codification	1,234	4,000	31%	1,384	4,000	35%	-	-	-
6000.11 Contract Labor	-	3,000	0%	-	3,000	0%	-	-	-
6000.15 Engineering	18,461	20,000	92%	6,373	20,000	32%	2,588	3,034	(446)
6000.16 Mapping	-	-	n/a	3,600	-	n/a	-	-	-
6000.15 Engineering	18,461	20,000	92%	9,973	20,000	50%	2,588	3,034	(446)
6000.20 Legal Expenses	-	-	n/a	-	40,000	0%	-	-	-

	2019-2020			2018-2019			Y/Y Monthly Comparison			Item 6.
	YTD	Budget	%	YTD	Budget	%	Jul-20	Jul-19	Diff	
6000.21 General	34,374	25,000	137%	24,482	-	n/a	7,120	2,742	4,378	
6000.22 Legal Reimbursable	1,351	-	n/a	53	-	n/a	-	-	-	
6000.25 Special Cases	-	22,000	0%	8,872	-	n/a	-	534	(534)	
6000.20 Legal Expenses	35,725	47,000	76%	33,406	40,000	84%	7,120	3,276	3,844	
6000.30 IT Services	10,102	12,560	80%	6,585	8,000	82%	1,080	569	511	
6000.40 Accounting	9,934	11,000	90%	8,917	10,000	89%	740	1,916	(1,175)	
6000.50 Law Enforcement	86,650	63,660	136%	-	-	n/a	47,739	-	47,739	
Total 6000 Professional Services	172,146	171,260	101%	70,124	94,860	74%	59,266	8,795	50,471	
6500 Area Care/Maintenance	-	-	n/a	-	-	n/a	-	-	-	
6500.01 Deer Removal	675	1,000	68%	900	1,200	75%	-	-	-	
6500.15 Mowing	660	3,000	22%	1,228	3,000	41%	-	210	(210)	
6500.20 Oak Wilt Containment	-	-	n/a	-	-	n/a	-	-	-	
6500.21 Greenspace Maintenance	256	-	n/a	7,730	-	n/a	-	-	-	
6500.22 Landscape Maintenance	1,960	10,000	20%	-	-	n/a	120	-	120	
6500.23 Contract Services	1,645	1,000	165%	-	-	n/a	125	-	125	
6500.24 Playground Maintenance	-	-	n/a	-	-	n/a	-	-	-	
6500.25 ROW Tree Trimming	12,160	12,160	100%	-	15,000	0%	-	-	-	
6500.26 Holiday Decorations	465	1,000	46%	-	-	n/a	-	-	-	
6500.30 Street Maintenance	954	50,000	2%	45,453	150,000	30%	-	-	-	
6500.31 Street Signs	2,993	2,500	120%	2,756	4,000	69%	1,747	235	1,512	
6500.35 Storm Damage Reserve	1,995	1,000	200%	-	1,000	0%	-	-	-	
6500.40 Tree Limb Pick-Up	-	-	n/a	-	-	n/a	-	-	-	
6500.50 Equipment Maintenance	186	1,500	12%	1,485	2,500	59%	9	-	9	
6500.60 Water Quality Testing CCWPP	616	2,000	31%	-	-	n/a	-	-	-	
Total 6500 Area Care/Maintenance	24,564	85,160	29%	59,552	176,700	34%	2,000	445	1,556	
7000 Other Operating Expenses	-	-	n/a	-	-	n/a	-	-	-	
7000.01 Ad Valorem Tax Expense	2,681	3,700	72%	2,270	2,500	91%	-	-	-	
7000.02 Building Inspections	11,500	10,500	110%	8,265	8,000	103%	2,880	1,010	1,870	
7000.03 Code Compliance	711	1,500	47%	-	1,500	0%	-	-	-	
7000.04 Dues & Membership	1,955	2,400	81%	2,472	3,000	82%	-	-	-	
7000.05 Election Expense	1,074	1,200	89%	3,552	3,560	100%	-	-	-	
7000.06 TML Dues	591	600	99%	-	-	n/a	-	-	-	
7000.10 Depreciation Expense	-	-	n/a	-	-	n/a	-	-	-	
7000.15 Meeting Expense	669	1,200	56%	1,141	500	228%	-	151	(151)	
7000.20 Public Notices	792	5,000	16%	3,494	1,500	233%	99	99	-	
7000.30 Travel & Vehicle Exp Reimb.	778	2,000	39%	1,255	1,500	84%	-	-	-	
7000.31 Elected Official Travel	905	3,000	30%	931	3,000	31%	-	-	-	
7000.40 Training & Prof Development	-	-	n/a	-	-	n/a	-	-	-	
7000.41 Elected Body	110	2,500	4%	1,675	2,500	67%	-	665	(665)	
7000.42 Staff	529	1,500	35%	2,362	4,000	59%	-	(985)	985	
7000.50 Community Relations	1,941	3,000	65%	1,990	3,000	66%	-	90	(90)	
Total 7000 Other Operating Expenses	24,236	38,100	64%	29,408	34,560	85%	2,979	1,030	1,719	
7500 Utilities	-	-	n/a	-	-	n/a	-	-	-	
7500.10 City Hall Utilities	-	3,000	0%	-	3,000	0%	-	-	-	
7500.11 Electric	1,501	-	n/a	1,251	-	n/a	180	157	23	
7500.12 Water	1,195	-	n/a	1,315	-	n/a	119	121	(1)	
7500.10 City Hall Utilities	2,695	3,000	90%	2,566	3,000	86%	299	277	22	
7500.20 Outdoor Utilities	-	4,000	0%	-	4,000	0%	-	-	-	
7500.21 Electric	1,068	-	n/a	1,115	-	n/a	110	110	(0)	
7500.22 Water	1,602	-	n/a	1,580	-	n/a	141	129	13	
7500.20 Outdoor Utilities	2,671	4,000	67%	2,695	4,000	67%	251	239	12	
7500.30 Telephone & Internet	2,492	4,000	62%	2,588	3,200	81%	276	286	(10)	
Total 7500 Utilities	7,858	11,000	71%	7,849	10,200	77%	826	802	24	
7600 Insurance	-	-	n/a	-	-	n/a	-	-	-	
6010 Health Insurance (deleted)	-	-	n/a	-	-	n/a	-	-	-	
7600.01 TML Insurance	3,519	3,520	100%	3,514	3,520	100%	-	-	-	
7600 Insurance	3,519	3,520	100%	3,514	3,520	100%	-	-	-	
7700 TDEM DR-4485 Expenditures	184,711	50,000	369%	-	-	n/a	28,890	-	28,890	
8020 Municipal Court Costs	-	-	n/a	-	-	n/a	-	-	-	
8020.20 MC Judge	3,200	3,600	89%	3,000	3,600	83%	300	300	-	
8020.25 Misc. Court Costs	500	2,500	20%	6,313	8,500	74%	-	226	(226)	
8020.30 Prosecutor	63	2,500	3%	6,352	7,000	91%	-	933	(933)	
8020.35 Court Bailiff	-	750	0%	-	-	n/a	-	-	-	
8020.40 State Comptroller Costs	-	700	0%	567	700	81%	-	195	(195)	
8020.41 Supplies	-	200	0%	-	200	0%	-	-	-	
8020.60 Public Safety	-	-	n/a	31,826	63,660	50%	-	-	-	
Total 8020 Municipal Court Costs	3,763	10,250	37%	48,058	83,660	57%	300	1,654	(1,354)	
8900 Miscellaneous	-	-	n/a	-	-	n/a	-	-	-	
8900.10 Reconciliation Discrepancies	-	-	n/a	-	-	n/a	-	-	-	
8900.20 Contingency Reserve	-	50,000	0%	-	50,000	0%	-	-	-	
8900.30 Projects	17,800	26,500	67%	-	-	n/a	-	-	-	
Total 8900 Miscellaneous	17,800	76,500	23%	-	50,000	0%	-	-	-	

	2019-2020			2018-2019			Y/Y Monthly Comparison			Item 6.
	YTD	Budget	%	YTD	Budget	%	Jul-20	Jul-19	Diff	
9077 General Fund Accrual	-	(67,840)	0%	-	-	n/a	-	-	-	
Unapplied Cash Bill Payment Expenditure	-	-	n/a	-	-	n/a	-	-	-	
Uncategorized Expenditure										
Total Expenditures	639,643	639,790	100%	403,860	621,820	65%	117,120	29,348	58,882	
Net Operating Revenue	(22,219)	-	n/a	45,083	76,640	59%	(81,918)	4,160	(59,668)	
Other Revenue										
4019 Proceeds from Capital Leases	-	-	n/a	-	-	n/a	-	-	-	
8500 Capital Improvement Income	1	-	n/a	144	-	n/a	0	0	(0)	
Other Expenditures										
8500.25 Capital Improvement Expense	-	-	n/a	-	-	n/a	-	-	-	
9001 Capital Lease Principal	-	-	n/a	-	-	n/a	-	-	-	
9002 Interest on Capital Lease	-	-	n/a	-	-	n/a	-	-	-	
9005 Bond Interest Paid	-	-	n/a	-	-	n/a	-	-	-	
9800.01 Capital Expenditures - CY	-	-	n/a	3,633	-	n/a	-	-	-	
9800.1 Capital Project Expenditures - FY	-	-	n/a	-	-	n/a	-	-	-	
9800.11 2017 Street Improvements	-	-	n/a	3,222	-	n/a	-	-	-	
9800.12 2017 Street Improvements Legal	-	-	n/a	-	-	n/a	-	-	-	
9810.01 Sinking Fund Revenue	(213,495)	-	n/a	(192,096)	-	n/a	(1,501)	(740)	(762)	
9810.02 Sinking Fund Interest	15,283	-	n/a	17,678	-	n/a	6,769	8,114	(1,346)	
9810.03 Sinking Fund Principal	198,170	-	n/a	172,000	-	n/a	-	-	-	
9800.02 Other Miscellaneous Expenditure	(14,300)	-	n/a	(211,816)	-	n/a	-	-	-	
9888 Reconciliation Discrepancies	-	-	n/a	-	-	n/a	-	-	-	
Net Other Revenue	14,343	-	n/a	207,522	-	n/a	(5,267)	(7,375)	2,107	
Net Revenue	(7,875)	-	n/a	252,606	76,640	330%	(87,185)	(3,215)	(57,561)	

The City of Woodcreek

Item 6.

STATEMENT OF FINANCIAL POSITION

As of July 31, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1003.1 Municipal Court Petty Cash	100.00
1007 TX Regional 061, Operating	254,299.92
1007.5 Municipal Court Funds In Operating Account	-18,933.27
1007.51 MC General Fund	18,887.94
1007.52 MC Security Fund	19.45
1007.53 MC Tech Fund	25.88
Total 1007.5 Municipal Court Funds In Operating Account	0.00
Total 1007 TX Regional 061, Operating	254,299.92
1008 TX Regional 053, Investment	0.00
1008.2 PEG Funds	28,105.00
1008.3 Reserve Funds	552,668.12
Total 1008 TX Regional 053, Investment	580,773.12
1009 TX Regional 095, Bond Proceeds	146.34
1010 Petty Cash	-41.00
1011 TX Regional 819, Payroll Account	10,000.00
1020 Investment Account - Class 0001	476,687.64
Total Bank Accounts	\$1,321,966.02
Accounts Receivable	
1120 Delinquent Taxes Receivable	6,684.10
Total Accounts Receivable	\$6,684.10

The City of Woodcreek

Item 6.

STATEMENT OF FINANCIAL POSITION

As of July 31, 2020

	TOTAL
Other Current Assets	
1120.01 1120.01-CPA Debt Service	1,303.51
1121 Allowance for Uncollectible	-3,676.26
1121.01 1121.01-CPA Debt Service	-716.93
1150 Due From Capital Project Funds To Operating	167,425.08
Total Other Current Assets	\$164,335.40
Total Current Assets	\$1,492,985.52
Fixed Assets	
1200 Office Furniture / Equipment	35,704.46
1225 Land	37,850.00
1226 Building & Improvements	130,602.00
1227 Street Pavement	144,126.00
1228 Street Improvements 2017	1,479,824.71
1231 Storage Building	9,055.00
1233 Radar Sign	3,633.00
1234 Road Signage	14,300.00
1235.1 Kawasaki Mule 2016	7,840.64
1240 Accumulated Depreciation - All	-195,372.00
Total Fixed Assets	\$1,667,563.81
Other Assets	
1250 Deferred Revenue	-3,008.25
1250.01 1250.01-CPA Debt Service	-586.58
1599 1599-CPA Due From General Fund	9,017.86
Total Other Assets	\$5,423.03
TOTAL ASSETS	\$3,165,972.36

The City of Woodcreek

Item 6.

STATEMENT OF FINANCIAL POSITION

As of July 31, 2020

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2000 Payroll Tax Payable	1,226.86
2020 State Unemployment Liability	9.12
2021 Accrued Wages Payable	12,861.98
2400 Due To Operating From Capital Project Funds	167,425.08
2599 2599-CPA Due To Debt Service Fund	9,017.86
Total Other Current Liabilities	\$190,540.90
Total Current Liabilities	\$190,540.90
Total Liabilities	\$190,540.90
Equity	
9997 Net Investment In Capital Assets	144,132.96
9998 Opening Balance Equity	333,537.47
9999 Retained Earnings	2,505,636.33
Net Revenue	-7,875.30
Total Equity	\$2,975,431.46
TOTAL LIABILITIES AND EQUITY	\$3,165,972.36

ORDINANCE NO. 20-

AN ORDINANCE CALLING AND ORDERING THE GENERAL ELECTION FOR CITY OFFICERS TO BE HELD ON NOVEMBER 3rd, 2020, FOR THE PURPOSE OF ELECTING THREE (3) AT-LARGE CITY COUNCILMEMBERS, FOR THE CITY OF WOODCREEK, TEXAS, TO SERVE TWO YEAR TERMS; AND CALLING AND ORDERING A SPECIAL ELECTION FOR A CITY OFFICER TO BE HELD NOVEMBER 3rd, 2020, FOR THE PURPOSE OF ELECTING ONE (1) AT-LARGE CITY COUNCILMEMBER FOR THE CITY OF WOODCREEK, TEXAS TO SERVE A ONE YEAR UNEXPIRED TERM; AND REQUIRING COMPLIANCE WITH APPLICABLE STATE LAW.

WHEREAS, The Texas Election Code Ann., Section 3.0004(a) directs the governing body of the City of Woodcreek shall order the general election for City Officers.

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

Section I. That there shall be an election held in the City of Woodcreek on the 3rd day of November 2020 for the purpose of electing three (3) At-Large Councilmembers to serve on the City Council of the City of Woodcreek, Texas.

Section II. That there shall be an election held in the City of Woodcreek on the 3rd day of November 2020 for the purpose of electing one (1) At-Large Councilmember to serve a one year unexpired term on the City Council of the City of Woodcreek, Texas.

Section II. That the Notice of Election ordered herein, be given in the manner prescribed by the Texas Election Code Ann., Section 4.003, 4.004, 4.007, and 4.008, and a record of notice of the election be retained as provided in Texas Election Code Section 4.005.

Section III. That said election shall be held in accordance with the Election Code of this State and only resident, qualified voters of said City shall be eligible to vote at said election.

Section IV. Staff is hereby directed to attach the early voting locations to this Ordinance once determined and provided by the County Elections Department.

Section V. The Early Voting Clerk's mailing address is:

Hays County Elections
712 S. Stagecoach Trail
Suite 1012
San Marcos, TX 78666-5999

PASSED & APPROVED this, the 12th day of August 2020, by a roll call vote of the City Council of Woodcreek, Texas where the following voted

Aye: _____

Nay: _____

Absentions: _____

of the City Council of Woodcreek, Texas.

Gloria Whitehead, Mayor
City of Woodcreek, Texas

ATTEST:

Linda Land, City Secretary
City of Woodcreek, Texas



THE CITY OF WOODCREEK COMPREHENSIVE PLAN AND ZONING UPDATE

Proposal Prepared by Pegasus Planning and Development, 5/26/2020



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Introduction

While the City of Woodcreek has guiding, policy and vision documents, Woodcreek has never had a Comprehensive Plan, as defined by the State of Texas, and desires to retain the services of a professional consultant to prepare the Comprehensive Plan and then update the Zoning Map and Ordinance - all the while involving and educating the community and its leadership.

Pegasus Planning and Development is pleased to present this proposal to the City of Woodcreek, TX for the purposes stated above. Pegasus understands that one of the primary needs during this study is to critically examine the fiscal impact of the existing ordinances to educate the City and community on the current and potential fiscal health of the City.

The following proposal includes the Scope of Work that Pegasus will follow in the course of this project. The first step upon approval of the proposal is to collaborate with the City to create a final work plan with specific dates for community and stakeholder input, Council and Planning Commission meetings, and presentations. Found within this proposal is a generalized project schedule that will be further refined with the City upon approval of this proposal .

Pegasus will utilize a fiscal analysis tool to examine Woodcreek's current fiscal health relative to other cities. We will continue to examine the fiscal aspects of the future land use plan as we work with the City and obtain feedback from the community. We have found this to be a very useful tool to get citizens and Council to understand the impacts of their future land use decisions. This will be particularly important for Woodcreek, since there is very limited commercial opportunities, and very limited abilities for Woodcreek to expand/annex, given the size of the City (General Law).

Pegasus staff have already read through existing documents such as the Woodcreek Vision 2030 Master Plan (2019), and the Proposed 2030 Comprehensive Plan Goals, Objectives, & Strategies (2019); these documents will serve as a foundation for the comprehensive plan.

Pegasus understands that many of Woodcreek's Councilmembers are up for reelection in November. As such, it will be of the utmost importance that the comprehensive plan process be very inclusive to ensure "buy-in" from all councilmember candidates, in addition to key stakeholders, and the community. This will ensure that regardless of election results, all councilmembers will be fully supportive of the new comprehensive plan.

Pegasus will prepare the final Comprehensive Plan in accordance with State law. Once adopted, Pegasus will work with the City to modify and get adopted a revised Zoning Map and Ordinance so that it reflects the newly-adopted Comprehensive Plan and FLUM. Pegasus will provide several deliverables throughout the course of an estimated six (6) month schedule. We look forward to speaking with the Woodcreek staff and Council further.

Scope of Work

The project will be carried out over five phases and six months (24 weeks) which are detailed below and on the preliminary project schedule:

- Phase One - Discovery: Work Planning (2 weeks)
- Phase Two - Learning: Listening and Input (6 weeks)
- Phase Three - Synthesis: Findings, Implications, Planning (6 weeks)
- Phase Four - Consensus: Strategy and Implementation (4 weeks)
- Phase Five - Land Development Code Modification (6 weeks)

It is worth noting that Pegasus understands that the majority of Woodcreek is residential and may not change at all. As the City has limited commercial space (resulting in minimal sales tax revenue), it is essential that the City works with existing businesses (such as the Quicksand Golf Course) to maximize their potential impact. As maintaining fiscal health is a top priority for the City, Pegasus will prepare various scenarios of redevelopment potential and demonstrate the fiscal impacts of these changes. It may be that the community seeks minor modifications in other areas of their zoning code. If so, Pegasus will also examine these areas and solicit feedback. We understand that other key issues to be addressed in the Comprehensive Plan will include the 1) identification of new roads and alternative transportation; and 2) mitigation of drainage issues.

Phase One - Discovery: Work Planning (2 weeks)

This short two-week phase is primarily focused on finalizing contracts between Pegasus and the City of Woodcreek, including finalizing the scope of work, project schedule, and community input opportunities.

Deliverables: Final contract, Scope of Work, and Project Schedule

Phase Two - Learning: Listening and Input (6 weeks)

This six-week phase is focused on obtaining community and stakeholder input. Pegasus will be preparing initial presentations which will include (among other items), the Fiscal Analysis of the current Zoning Map/Code. This phase will include a heavy focus on educating stakeholders on the current fiscal health, having conversations about what this means, and how the City will grow to a point of full build out. At this time, we do not know what type of “social distancing” is going to be in place during this phase of the project. Pegasus is therefore prepared to do all community input sessions via tele-conferencing and through online polling/surveying.

Deliverables: PowerPoint Presentation, memo to Council summarizing community input, Fiscal Analysis and areas of concern/consideration

Phase Three - Synthesis: Findings, Implications, Planning (6 weeks)

This six-week phase of the project consists of creating the draft Comprehensive Plan including the creation of the Future Land Use Map and analyzing the fiscal impacts of the FLUM. Pegasus will prepare two scenarios and then do one final scenario of the FLUM (*further iterations will cost \$5,000 per iteration*). We will hold a work session with the Planning Commission and then another with Council.

Deliverables: PowerPoint Presentation to Planning Commission, draft of the Comprehensive Plan presented to Council and Planning Commission

Phase Four - Consensus: Strategy and Implementation (4 weeks)

This four-week phase is about getting the Comprehensive Plan and FLUM adopted. We will have one final presentation to Planning Commission who can recommend to Council for approval. We will hold the 1st reading with Council and solicit any further community feedback. We will edit the Comprehensive Plan before presenting it for a 2nd reading and adoption by City Council.

Deliverables: PowerPoint Presentation, final Comprehensive Plan and FLUM adopted

Phase Five - Land Development Code Modification (6 weeks)

This six-week phase of the project will focus on modifying Woodcreek's land development code (specifically the Zoning Map and Code). Pegasus will prepare an initial Zoning Map and Code that reflects the Comprehensive Plan. This will be presented to City staff and then the Planning Commission for their review and recommendation to Council. Pegasus will present the Code to Council for 1st reading, make any adjustments, then prepare the final Zoning Code for adoption at 2nd reading.

Deliverables: PowerPoint Presentation, memo to Council summarizing community input, Fiscal Analysis and areas of concern/consideration

Project Schedule

The scope of work described above will be accomplished over a 6-month period, including the final presentation and the acceptance of the Comprehensive Plan and Zoning Code Update by the City of Woodcreek. The following table illustrates the overall project schedule, which assumes a July 1st 2020 start date.

Woodcreek Comprehensive Plan		Preliminary -- Subject to change based on Phase ONE Scoping																									
PHASE		WEEKS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
ONE - Discovery: Work Planning																											
	Notification of selection																										
	Contract negotiation																										
	Identification of data + document needs																										
	"Notice to Proceed"																										
	Organizing teleconference to prepare for Trip 1																										
	Preliminary upload of data + documents from WC																										
	Trip 1: Kick-off sessions with WC staff						X																				
	Assessment / review of documents + data																										
	Phase ONE "Memo to Management" Report						X																				
	Adjust / finalize Scope, Timelines, Budget, Contract as warranted (based on defined Stakeholder plan)																										
TWO - Learning: Listening and Input																											
	Collaborate with WC on Stakeholder schedule																										
	Prepare Fiscal Analysis of Current Zoning Code																										
	Trip 2: Planning Commission Workshop and additional staff meetings																										
	Mobilize for, conduct electronic survey																										
	Community-wide discussions (In-Person or Virtual, depending on social distancing)																										
	Supplemental T=telephone interviews as needed																										
	Phase TWO "Memo to Client" Report																										
THREE - Synthesis: Findings, Implications, Options																											
	Organize / synthesize Stakeholder input																										
	Prepare Preliminary Future Land Use Map (FLUM) & Plan																										
	Review Fiscal Analysis of FLUM																										
	Deliver Draft Plan & FLUM w/Fiscal Analysis																										
	Trip 3: Work session with WC staff / Plan Commission																										
	Trip 4: Workshop with WC Council																										
	Phase THREE "DRAFT Comprehensive Plan"																										
FOUR - Consensus: Strategy & Implementation																											
	Prepare Final Comprehensive Plan																										
	Delivery Final Comprehensive Plan Draft for Client																										
	Internal Review																										
	Work session / (Recommend to Council) with Planning Commission on Final Comprehensive Plan																										
	Prepare initial draft of full plan document																										
	Deliver Final Comprehensive Plan to City Council - 1st reading																										
	Final editing of Comprehensive Plan																										
	Deliver Final Comprehensive Plan to City Council - 2nd reading / Adoption																										
	Plan Adoption by WC Council																										
FIVE - Land Development Code Modification																											
	Review Zoning Map and Code																										
	Delivery Proposed Recommendations for Modifying Zoning Map and Ordinance to Reflect the FLUM (for Client Internal Review)																										
	Work session / (Recommend to Council) with Planning Commission on Final Zoning Code																										
	Prepare initial draft of Revised Zoning Code document																										
	Deliver Final Zoning Map to City Council - 1st reading																										
	Final editing of Comprehensive Plan																										
	Deliver Final Map and Code to City Council - 2nd reading / Adoption																										
	Zoning Code and Map Adopted by WC Council																										

Legend
 WC = City of Woodcreek
 X = Deliverables
 X = Trips/Meetings

Project Fees

Our fee estimate for the 6-month project is \$55,000, including expenses. We will rely on the City of Woodcreek and its partners to manage all meeting logistics including print materials, refreshments and audio visual equipment for presentations. A final fee will be negotiated once proposal is approved.

Corporate Capabilities

Pegasus Planning and Development was established to provide urban planning and market analysis services to public and private sector clients. Pegasus has helped hundreds of clients over the last fifteen years understand market opportunities, create land use plans and economic development strategies, revitalize vacant land or underutilized corridors and downtowns, facilitate strategic directions and achieve visions.

We are an Austin-based group of strategic planners with multi-disciplinary backgrounds and hands-on practitioner experience in urban planning, economic development, entrepreneurship and community colleges. We therefore bring a range of perspectives to identify the most appropriate, actionable, and sustainable solutions to our clients' most pressing problems. We approach every project with implementation as the goal, so we hit the ground running with our direct approach to finding success.

Our team has extensive experience with stakeholder engagement –utilizing different, effective approaches (interviews, focus groups, surveys, workshops, social media, etc.) in each of our projects. Our process begins by custom-designing stakeholder input sessions to most effectively garner the needed input for the comprehensive plan. These input sessions should include a wide range of stakeholders including business owners, community leaders, educational institutions, key non-profit organizations, and residents and beyond. For the most robust comprehensive plans, care and consideration should be given to ensure that all voices are heard and captured.

Pegasus has a wealth of experience creating comprehensive plans and economic development strategies. Pegasus recently assisted two cities, Horizon City and Lakeway, in updating their comprehensive plans, analyzing the fiscal impacts and creating economic value. For Horizon, the analyses were multifaceted, including a demographic and economic analysis of regional trends impacting Horizon City, and a fiscal analysis exploring the economic impacts of different land use scenarios. For Lakeway's plan, Pegasus performed a fiscal impact analysis of three land use scenarios and provided strategic recommendations to guide the planning process and future development of Lakeway.

Project Team



Sean Garretson, AICP

Sean is an Urban Planner, Economic Developer, Land Strategist, Strategic Planner, Facilitator, and Revitalization Expert. He leads a team of planners, analysts, and creatives in providing strategic advice and direction to public and private sector clients.

A transformational experience in Africa with the Peace Corps as well as hands-on development and revitalization experience in East Austin, Texas has helped to shape Sean and Pegasus to become a mission-driven firm focused on making a difference in our communities.

Experience

- *Has led or partnered with other companies on 20+ Comprehensive Plans across the state of Texas.*
- *Led 8-County regional economic development restructuring plan for Northwest North Carolina that garnered the "Most Innovative Project of the Year" award from NADO.*
- *Led economic development planning efforts for a Mississippi statewide healthcare initiative.*
- *Led Bowling Green, KY Regional Economic Development Plan.*
- *Led the fiscal impact analyses for Horizon City and Lakeway, which explored distinct land use scenarios and culminated in strategic recommendations for future development.*
- *Conducted numerous housing-market studies, exploring existing market conditions, trends, housing projections, and workforce needs.*
- *Led Strategic Planning and regional Economic Development Strategy for Mississippi Gulf Coast Community College and Southern Mississippi, which included an in-depth socioeconomic and demographic analysis.*
- *Led the development of a \$10M senior housing project & a \$15M mixed use affordable community.*
- *Director of Planning for a large civil engineering company.*
- *Senior Planner for Texas' largest utility company.*
- *Former Economic Development Manager for a Development District housed in the Central Texas Council of Governments.*
- *Adjunct graduate faculty at University of Texas-Austin in Economic Development Policy.*
- *President, Chestnut Neighborhood Revitalization Corporation – a workforce housing non-profit developer in Austin, Texas that has built 100 affordable housing units.*

Education

M.A., Community and Regional Planning, University of Texas-Austin, Economic Development Specialization, 1998

B.A., Anthropology, George Washington University, 1989



Catherine Velarde

Catherine has extensive experience in urban planning, conducting qualitative research, and facilitating public outreach. Catherine has worked with numerous private and public sector clients to create holistic plans which incorporate key stakeholders and the public, resulting in plans which holistically embody the community's vision. Her track record shows that Catherine is dedicated to ensuring that stakeholders are heard and represented in the planning process.

Additionally, Catherine is a GIS professional, with experience in socioeconomic analysis. Catherine has a dual master's in Urban Planning and Global Sociocultural Studies.

Experience

- *Manages analysis projects by collaborating with Pegasus analysts*
- *Lead a project analyzing the affordable housing policies of all municipalities within Miami-Dade County which resulted in policy-driven recommendations for improving the stock and quality of affordable housing within the County*
- *Develops maps using Geographic Information Systems (GIS) and a range of data for economic and social analyses*
- *Facilitates the creation of economic development strategies*
- *Performs Target Industry Analysis, utilizing methods such as LQ and Shift/Share Analysis*
- *Led Pegasus' survey creation, implementation, and analysis for various planning projects*
- *Led the demographic analysis and housing-market research for various economic development strategies*
- *Created a transit-oriented regulating plan for Horizon City, TX*
- *Developed and coordinated public participation through a variety of community involvement techniques including open houses, focus groups, stakeholder meetings, workshops, and charrettes*
- *Research Assistant, Florida Atlantic University. Department of Urban and Regional Planning*

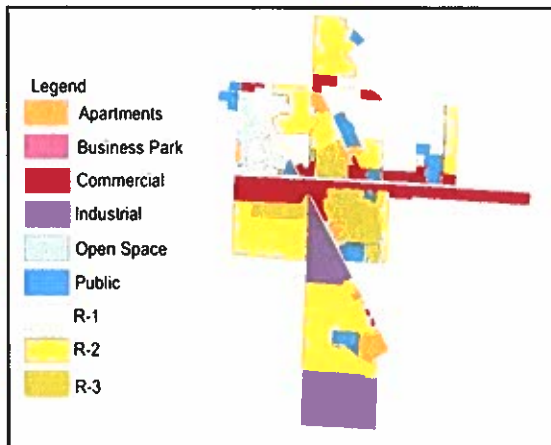
Education

M.A., Urban and Regional Planning, Florida Atlantic University, 2019

M.A., Global Sociocultural Studies, Florida International University, 2019

B.A., Sociology/Anthropology (Magna Cum Laude), Florida International University, 2016

Relevant Experience

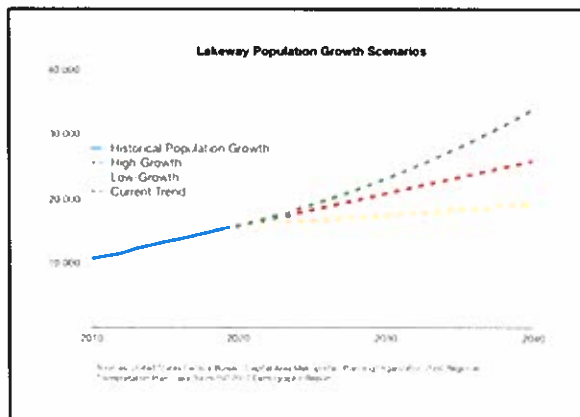


Comprehensive Plan, Economic Development Strategy, TOD Regulating Plan, and Fiscal Impact Analysis – Horizon City, TX

As part of a team of consultants, Pegasus led the socioeconomic and demographic analysis and the creation of an economic development chapter for Horizon City’s updated comprehensive plan. The new economic development chapter considers key areas, corridors, and incorporates TOD initiatives.

Pegasus performed a fiscal analysis exploring the economic impacts of different land use scenarios. These analyses culminated into goals, objectives, and recommendations for the future development of Horizon City, outlined in the new comprehensive plan.

Pegasus also led the development of a regulating plan for a 64-acre vacant parcel and convinced the City to move its new city hall, as part of an overall mixed-use urban Town Center. Pegasus is examining the full-build out and overall fiscal analysis for the TOD site, as well as the overall city’s FLUM.



Comprehensive Plan, Fiscal Impact Analysis, and Economic Study – Lakeway, TX

Pegasus was among a group of experts that created a comprehensive plan for the City of Lakeway, TX. A relatively built-out city that has limited areas for future expansion. Specifically, Pegasus performed a fiscal impact analysis of three land use scenarios and provided strategic recommendations to guide the planning process and future development of Lakeway. Pegasus

also performed an in-depth market and demographic analysis of Lakeway comparing them to peer cities. Among key economic considerations for this project was the need to address workforce development and the exploration of redevelopment opportunities which respond to the City’s anticipated population growth. The fiscal analysis has proved to be one of the most critical aspects of the overall planning effort, which is driving the final FLUM.



Downtown Lot Redevelopment Plan – Stillwater, OK

The City of Stillwater hired Pegasus to continue building on recent successful implementation of downtown public improvements & infill programs spurring densification between Oklahoma State University and Main Street. Pegasus worked

in partnership with architects at ADG and landscape architects of PDG to identify market opportunities and formulate a redevelopment revitalization strategy for two full city-owned blocks in the heart of downtown Stillwater.

Through extensive public outreach and stakeholder input our team facilitated the creation of a community-defined vision for improvements, new developments, and recommended programming for these important lots which included: a revamping of the existing Stillwater Community Center into a modern indoor-outdoor performing arts hub; boutique hotel & with events/meeting facilities; urban lofts; and small-scale retail and office space.



Fields District Study & Economic Development Strategy, Meridian, ID

Pegasus created an Economic Development Strategy, a Downtown Multi-use Plan and a Multifamily Feasibility Study for the City of Meridian, ID (one of the fastest growing cities in the US under 100k population). Pegasus

provided market analysis and feasibility analysis for an Ag-Tech Innovation Campus in the City of Meridian, Idaho. Meridian is a large and growing community located west of the capital of Boise. It sits in the rich agricultural region of the Treasure Valley. More recently, the MSA has witnessed expansion within the technology sector. As the city continues to grow economically and expand geographically into surrounding greenfield areas, the City is seeking a creative, harmonious balance between development and agricultural land preservation.

Development Agreement
Camp Young Judaea

by & among

City of Woodcreek &
Camp Young Judaea, Inc.

August ____, 2020

DEVELOPMENT AGREEMENT

STATE OF TEXAS §
 §
 COUNTY OF HAYS §

This Development Agreement (“Agreement”) is by and among the CITY OF WOODCREEK (the “City”) a Type A General Law Municipality incorporated and organized under the laws of the State of Texas, and CAMP YOUNG JUDAEA, INC. (“CYJ”), a Texas non-profit corporation (CYJ is sometimes referred to as the “Owner”, and the City and Owner sometimes individually referred to herein as a “Party” and collectively referred to herein as the “Parties”).

RECITALS:

WHEREAS, CYJ owns approximately 81.8 acres of land in the City limits (“Subject Property”) and approximately 166.9 acres of land within the extraterritorial jurisdiction (“ETJ”) of the City, in Hays County, Texas (the “County”), all of which is more fully described on the attached Exhibit A (collectively, the approximately 248.7 acres of land including the Subject Property and land within the ETJ is referred to as the “CYJ Land”); and

WHEREAS, CYJ intends to continue to maintain a camp on the CYJ Land, which will inevitably require ongoing maintenance and renovations, redevelopment and new facilities, including, but not limited to buildings, structures, landscaping, drives, sidewalks, and paths; and

WHEREAS, the CYJ facilities have been used for various activities, including, but not limited to, youth camps, retreats, religious ceremonies, family events, and weddings, and as fully set forth in section 3.1.2 herein; and

WHEREAS, this Agreement grants the Owner a measure of predictability in terms of applicable municipal regulations and development fees; and

WHEREAS, this Agreement provides the City with certainty that use of the CYJ land shall remain consistent with what has come to be expected over the course of time;

WHEREAS, the Owner and the City have enjoyed a working relationship for many years that has included “Woodcreek Day at CYJ”;

WHEREAS, Owner and the City wish to enter into this Agreement to provide a development framework, to allow for the development of the land consistent with this agreement, and provide a level of certainty of regulatory requirements throughout the term of this Agreement; and

WHEREAS, the City is statutorily authorized by Chapter 51 of the Local Government Code to enter into such agreements with Owner of property located in the City and the City’s ETJ; and

WHEREAS, the City held an open meeting pursuant to Chapter 551 of the Texas Government Code in which public comment was permitted and a quorum of the City Council was present and a majority of Council voted to approve this Agreement; and

NOW THEREFORE, FOR GOOD & VALUABLE CONSIDERATION, the receipt and sufficiency of which are hereby acknowledged, including the agreements set forth below, the City and Owner agree as follows:

ARTICLE 1. DEFINITIONS

- 1.1 **Agreement.** “Agreement” shall mean this contract between the City of Woodcreek, Texas, and Owner, including all Exhibits, which are incorporated herein for all intents and purposes.
- 1.2 **Applicable Rules.** “Applicable Rules” shall mean the City Rules that, as may be modified by this Agreement, exist at the Effective Date of this Agreement and will be applicable to the development of the Subject Property, and where applicable and permitted by State law or City ordinance, the CYJ Land.
- This term does not include Building Codes, which shall apply to the Project as they exist on the date a completed application for a specific permit is submitted to the City.
- This Term does not include regulations mandated by state law, or that are necessary to prevent imminent harm to human safety or property as determined by state law.
- 1.3 **Building Codes.** “Building Codes” shall mean the most current version of the Codes of the International Code Council.
- 1.4 **City.** “City” shall mean the City of Woodcreek, Texas, an incorporated Type A, general law municipality located in Hays County, Texas.
- 1.5 **City Manager.** “City Manager” shall mean the chief administrative officer of the City, or an alternate individual appointed by the City Council.
- 1.6 **City Council.** “City Council” shall mean the governing body of the City, including the Mayor.
- 1.7 **City Engineer.** “City Engineer” shall mean the person or firm designated by the City Council as the engineer for the City.
- 1.8 **City Rules.** “City Rules” shall mean the entirety of the City's ordinances, regulations and official policies, except as may be modified by this Agreement.
- 1.9 **Conceptual Plan.** “Conceptual Plan” shall mean the conceptual plan of the Project approved by the TCEQ and attached as Exhibit B, as it may be amended from time to time in accordance with this Agreement.
- 1.10 **County.** “County” shall mean Hays County, Texas.
- 1.11 **Effective Date.** “Effective Date” shall mean the date upon which this Agreement is executed by all Parties.

- 1.12 **Impervious Cover Percentage.** “Impervious Cover Percentage” shall mean the percentage calculated by dividing the total acres of impervious cover on the CYJ Land by the total number of acres included in the CYJ Land. Whether or not outdoor decks are included in the calculation of impervious cover shall be determined by the City Engineer based on the deck design and materials.

In the calculation of impervious cover, the following shall be characterized as pervious for all purposes: open space, greenbelt, mitigation land, park, irrigation field, flood plain, water quality and/or drainage facility and/or area, detention facility, swale, irrigation area, playground, athletic fields, granite or pea gravel trail, drive, or parking areas that are not paved.

- 1.13 **CYJ Land.** “CYJ Land” shall mean the approximately 248.7 acres of land in the City and in the City’s ETJ, Hays County, Texas, more fully described on the attached Exhibit A.
- 1.14 **Owner.** “Owner” shall mean Camp Young Judaea, Inc. and any subsequent owner(s) of the property described herein, provided however, that the use of the land of any subsequent owner (as provided in Section 5.1.1) remains in compliance with this Agreement.
- 1.15 **Planning and Zoning.** “Planning and Zoning” shall mean the Planning and Zoning Commission, a volunteer citizen advisory board of the City of Woodcreek that has been granted specific land use and development regulatory authority pursuant to City ordinances and state statutes.
- 1.16 **Project.** “Project” shall mean the Subject Property, as it will be developed under this Agreement pursuant to the Conceptual Plan, attached as Exhibit B. If subsequent Site Development Plans are consistent with this Agreement, the City shall consider and approve modified Site Development Plans that become necessary for Owner to obtain governmental permits, licenses and other approvals, so long as the Site Development Plans comply with this Agreement; submittal of a Site Development Plan during the term of this Agreement would be voluntary and at the Owner’s discretion. The Owner may change lot lines and interior streets upon receipt of written administrative approval from the City Manager, in consultation with the City Engineer, such approval shall not be unreasonably withheld.
- 1.17 **Site Development Plan.** “Site Development Plan” shall mean the detailed line drawings and accompanying text clearly describing the development of the Subject Property.
- 1.18 **Special Event.** “Special Event” includes an occurrence, an unusual or extraordinary activity or happening of significance, an event deviating from the routine or normal, a one-time or infrequently occurring event outside the normal program of activities or day-to-day operation on the Subject Property, or an event, occurrence, and an activity which consists of the attendance of 600 or more persons. Special Event excludes camp drop off days, Youth Camps, Religious Ceremonies, Life-Cycle Events, or any other Land Use authorized in this Agreement.
- 1.19 **Subject Property.** “Subject Property” shall mean the approximately 81.8 acres of land in the City limits, as identified on Exhibit A.

- 1.20 **TCEQ.** “TCEQ” shall mean Texas Commission on Environmental Quality, or its successor agencies.

**ARTICLE 2. PUBLIC BENEFITS,
INFRASTRUCTURE, ANNEXATION & AMENITIES**

- 2.1 **Orderly Growth and Environmentally Sensitive Development.** This Agreement will benefit the City by facilitating the maintenance, development, and redevelopment of the Owner’s Land and eliminate ambiguity associated with the Owner’s and City’s rights and remedies. Any improvement to the CYJ Land shall be at the sole cost and expense of the Owner.
- 2.2 **City of Woodcreek Streets Improvement.** Owner agrees to help facilitate the maintenance of the City of Woodcreek public streets by contributing five thousand dollars (\$5,000.00) a year during the during term of the agreement solely towards the City’s effort to maintain Jack Miller Drive, Brookhollow Drive, Brookmeadow Drive, Woodcreek Drive, and Augusta Drive between Brookmeadow Drive and Brookhollow Drive. The first of such payments shall be made on or before January 2, 2021 and annually on or before January 2nd of each year during the term of this Agreement. After the first payment of five thousand dollars (\$5,000.00) on or before January 2, 2021, the payments shall increase by 2% each year; the first forty (40) years of payments is reflected on the attached payment schedule. Exhibit C. If Owner ceases to operate or declares bankruptcy, the annual payments set forth in this paragraph will no longer be due or owing.
- 2.3 **Lighting.** With the exception of lighting in connection with the tennis courts, athletic fields, and security, Owner shall follow dark sky standards for any new light fixtures that are installed after the Effective Date.
- 2.4 **Water, Wastewater & Drainage Service.**
- 2.4.1 **Design.** Water and Wastewater infrastructure shall be designed and constructed in accordance with all TCEQ applicable rules and regulations, and the Owner will not have to comply with the City Rules concerning water and wastewater infrastructure, including, but not limited to Chapter 50 of the City Code.
- 2.4.2 **Drainage.** Stormwater drainage facilities, if required under TCEQ rules, will be designed and constructed in compliance with all TCEQ applicable rules and regulations, and the Owner will develop and maintain a regional stormwater management plan that is sealed by a licensed engineer, covers the portion of the CYJ Land within the City, and is filed with the City. The Owner will not have to comply with the City Rules concerning stormwater drainage.
- 2.4.3 **Water Quality.** Water quality facilities, if required under TCEQ rules, will be designed and constructed in compliance with all TCEQ applicable rules and regulations, and the Owner will not have to comply with the City Rules concerning water quality, including, but not limited to Chapter 50 of the City Code.

- 2.5 **Private Streets, Drives, Sidewalks, and Trails.** All roads, drives, trails, sidewalks, or walking paths within the CYJ Land shall be private and shall not be subject to the City Rules, except Fire Code provisions related to private roads.
- 2.6 **Required Environmental Protection.** Owner will only be responsible for implementing and complying with the natural resource laws and regulations of the State of Texas as set forth in the TCEQ rules regulations, including the TCEQ waterway protections, TCEQ water quality requirements, and TCEQ stormwater controls; and the Owner will not have to comply with the City Rules concerning environmental protection. The Owner acknowledges that construction of the project requires the Owner to comply with the TCEQ's General Storm Water Permit for Construction Activities.

ARTICLE 3. PROPERTY DEVELOPMENT

- 3.1 **Governing Regulations.** For purposes of any grandfathering analysis, the Parties agree that the Effective Date shall be construed as the Effective Date of this Agreement, in accordance with Texas Local Government Code Chapter 245, as may be amended. The Applicable Rules, as defined herein, shall govern the Project, unless otherwise expressly provided in this Agreement. For the term of this Agreement, the development and use of the CYJ Land will be controlled by the terms of this Agreement, and the Applicable Rules. To the extent possible, this Agreement and the Applicable Rules, and City Rules shall be read in harmony. However, if there is any conflict between the Applicable Rules and the terms of this Agreement, the terms of this Agreement will control. If City Rules are modified to the benefit of the Owner, the Owner may, in its discretion, select the City Rules that are current at the time of the filing of any application.
- 3.2 **Project Approvals & Entitlements.**
- 3.2.1 **Conceptual Plan.** Except as otherwise noted herein or in the exhibits hereto, the City confirms that the Conceptual Plan approved by the TCEQ attached as Exhibit B complies with the City's 2030 Vision-Master Plan for the City of Woodcreek and that the Site Development Plan has been approved by all requisite City departments, boards and commissions and by the City Council. The City approves the land uses, densities, exceptions, utility and roadway alignments and sizing and other matters shown on the Concept Plan and any previously approved Site Development Plan. The City's execution of this Agreement shall be deemed to be the ratification of the Conceptual Plan, Exhibit B, and any previously approved Site Development Plan; and future modifications of the Conceptual Plan must be filed with the City and shall, if such modification(s) comply with this Agreement (including, but not limited to the impervious cover restrictions herein), be deemed approved and such modified Conceptual Plan(s) must be sealed by an engineer.
- 3.1.2 **Land Use.** For purposes of this Agreement the following shall be allowed within the portion of the Subject Property within the City limits:
- (i) Youth camps. Youth camps includes, indoor and outdoor activities related to camp, staff and camper housing, sports, arts and crafts, entertainment, recreation, educational activities, swimming, fishing, and horseback riding.

(ii) Indoor entertainment. Indoor entertainment includes, but is not limited to, the use of a building, structure, or portion thereof, for activities for amusement such as live entertainment, bounce house attractions, photo booths, face painting, swimming pool, and arcade games. Uses in this category shall be contained entirely within a building or structure. This use does not include uses for theme parks, go-cart tracks, and commercial carnivals/circuses that are open to the public.

(iii) Outdoor entertainment. Outdoor entertainment includes, but is not limited to, the use of a plot of land that includes activities for amusement such as live entertainment, bounce house attractions, photo booths, face painting, arcade games, outdoor swimming pools, outdoor pavilions, outdoor sports courts, and outdoor ropes course. This use does not include uses for commercial theme parks, commercial go-cart tracks, commercial carnivals/circuses, commercial theaters, commercial dance halls and commercial performing arts venues.

(iv) Live entertainment. Live entertainment includes any or all of the following activities, either principal or accessory: performance by musicians, dancers, stand-up comedians or other performance artists, karaoke, live bands or musical acts, or the amplification of recorded music/entertainment by live disk jockeys.

(v) Educational activities. Educational activities include, but is not limited to, activities that teach or provide education related to purposes identified in this Agreement. Educational activities include housing for attendees and staff.

(vi) Retreats. Retreats include gatherings for businesses or organizations held for the purpose of group bonding, education, enrichment, discussion or shared activities for the purpose of building better relationships within the organization or community. Retreats include housing for retreat attendees and staff.

(vii) Religious ceremonies. Religious ceremonies include a ceremony or ritual related to religion including, but is not limited to, services such as baptisms, Shabbat, wedding ceremonies, bar/bat mitzvahs, bris, communions, confirmations and ceremonies celebrating religious holidays. Religious ceremonies include housing for attendees and staff.

(viii) Life-cycle events. Life-cycle events include significant events that occur throughout an individual's life or individuals' lives such as the birth of a child, baby-naming, brit milot, bar/bat mitzvahs, graduations, birthdays, weddings, or anniversaries. Life-cycle events includes housing for attendees and staff.

(ix) Food or alcohol service. Food service includes the serving of food in conjunction with a use identified in this Agreement. Service of alcohol must conform with the rules and regulations of the Texas Alcoholic Beverage Commission, the Texas Alcoholic Beverage Code, the Texas Comptroller of Public Accounts, and the City Applicable Rules.

(x) Infrastructure. Infrastructure includes, but is not limited to, water and wastewater facilities; drainage, detention and water quality facilities; duct banks for telecommunication or electricity; poles, transformers, and other electrical infrastructure;

cellular antennae, cell towers, and satellite dishes; and roads, trails and other vehicular access facilities.

(xi) The City acknowledges that it does not have authority to control or regulate uses on the CYJ Land within the ETJ

(xii) The uses set forth in section 3.1.2 (i) through (x) are collectively referred to as the “Allowed Uses.”

3.1.3 With the exception of Youth Camps, Religious Ceremonies and Life-Cycle Events (even if those events include Indoor Entertainment, Outdoor Entertainment, Live Entertainment, and/or Educational Activities), the other Allowed Uses may only occur insofar as the total number of individuals present during such Allowed Uses does not exceed 600 persons. It is the express intent of the Parties to allow CYJ to engage in the Allowed Uses. If a particular Allowed Use, other than Youth Camps, Religious Ceremonies and Life-Cycle Events, anticipates that the number of individuals present will exceed 500, but remain less than 600, the Owner shall notify the City Manager. With the exception of Youth Camps, Religious Ceremonies and Life-Cycle Events, the Owner shall also have (i) EMS/Medical personnel on hand per every 300 people in attendance, (ii) a designated first aid/EMS/medical station for Allowed Uses with over 300 people, (iii) law enforcement/security personnel for Allowed Uses with over 400 people, and (iv) if alcohol is sold at an event, additional law enforcement/security personnel equal to one law enforcement/security personnel for every 200 people in attendance. For clarity, the requirements set forth in this paragraph 3.1.3 do not apply to Youth Camps, Religious Ceremonies and Life-Cycle Events,

3.1.4 **Traffic Control.** If more than 200 vehicles are anticipated at an event, the Owner shall assign a person to assist with traffic control to ensure residents have the ability to use Doolittle Drive and to assist with the consistent flow of vehicles on to the CYJ Land.

3.1.5 **Sound Amplification.** Owner agrees amplified outdoor sound on the Subject Property is allowed only from 7:00 a.m. to 8:00 p.m. Sunday through Thursday and from 7:00 a.m. to 11:00 p.m. on Fridays and Saturdays.

(i) Other than in cases of emergency, Owner agrees that sound equipment on the Subject Property will not produce sound in excess of 75 decibels at the property line of nearby residences.

(ii) The Camp shall not engage in Special Events on the Subject Property without prior approval of the City of Woodcreek through a Special Event Permit. Because of scheduling, the City Manager will review and approve, approve with conditions, or disapprove of a Special Event Permit for an event on the Subject Property within 14 business days of filing or the permit will be presumed approved as filed; the applicant may appeal the City Manager’s decision on the Special Event Permit to the City Council at the next scheduled City Council meeting.

- 3.3 **Impervious Cover.** Owner shall have the right to apportion impervious cover limits on a use by use basis, not to exceed thirty percent (30%) on the entire CYJ Land. Owner may count in density and impervious cover calculations land designated as greenbelt, open space, mitigation land or similar areas.
- 3.4 **Exemption from Architectural Features and Exterior Masonry Requirement.** The Project is expressly exempt from the City Rules concerning architectural features, including, but not limited, to any City Rules that require any portion of the exterior building surfaces to be covered by masonry, or any other specified materials or in compliance with State law.
- 3.5 **Standard for Review.** The City's review and approval of any submissions by Owner will not be unreasonably withheld or delayed. The City will review any plans, plat or other filing by Owner in accordance with the applicable City's ordinances, state law and this Agreement. If any submittal is not approved, the City will provide written comments within 60 days to Owner specifying in detail all of the changes that will be required for the approval of the submittal; if the City decides not to provide comments within 60 days of the filing of the application, permit or approval sought by the Owner will be deemed approved.
- 3.6 **Building Permits Required; No Further Site Development Plan Required.** Because a Conceptual Plan has been approved for the portion of the Subject Property, no further Site Development Plans will be necessary during the term of this Agreement, but only insofar as development is consistent with the approved Conceptual Plan. For the Subject Property, the Owner will file for Building Permits for any new structures that comply with this Agreement. For any new development that is not consistent with the Conceptual Plan, CYJ will be required to follow the City's code of ordinances.
- 3.7 **Term of Approvals.** The Conceptual Plan, Site Development Plan and any preliminary plat or final plat approved pursuant to this Agreement will be effective for the term of this Agreement unless otherwise agreed by the Parties. Subject to the terms of this Agreement, at any time during the term of this Agreement, the Owner may construct, develop renovate, or maintain any structures, drives, fields, paths, or trails on the CYJ Land.
- 3.8 **Extension of Permits & Approvals.** Any permit or approval under this Agreement or granted by the City pursuant to, or in accordance with, this Agreement shall be extended for any period during which performance by the Owner is prevented or delayed by action of a court or administrative agency, or the Owner is delayed due to failure to receive a governmental permit despite demonstrable diligent efforts to obtain said permit. In no instance shall any permits or approvals be extended beyond the duration of this Agreement.
- 3.9 **Building Code and Fire Code.** Owner agrees that all habitable buildings on the portion of the Subject Property shall be constructed in accordance with all building or construction codes that have been adopted by the City; however, the Owner only must comply with the Building Code adopted by the City and not any local amendments that the City may adopt. Fees for all building permits or building inspections by the City or the City's designee under this section shall be paid by builders. Building permit and building inspection fees are subject to the current fee schedule at the time of application. Compliance with provisions of the Fire Code shall remain within the jurisdiction of the Fire Marshall at the Emergency Service District that covers the CYJ Land and such Fire Marshall shall be responsible for

reviewing and approving compliance with the Fire Code for structures on the CYJ Land, and the City shall not, directly or indirectly, interfere with the Fire Marshall's review of plans.

- 3.10 **Fiscal Security for Improvements.** Owner shall not be required to provide fiscal security prior to any final plan approval, provided that the Owner agrees to construct improvements in a manner as provided herein and approved by the City Engineer.
- 3.11 **Fences.** An eight foot (8') high fence may be constructed by Owner along the boundary of the CYJ Land or any lot line within the CYJ Land, or along any portion of the boundary of the CYJ Land or any portion of any lot line within the CYJ Land, and such fence may be wrought iron, privacy, or a game fence; provided that along Doolittle Drive, City of Woodcreek, TX, the fence closest to Doolittle Drive must provide a minimum of 50% opacity. Any fence may cross lot lines on the CYJ Land.
- 3.12 **Non-Conforming Structures.** All existing structures as of the Effective Date of this Agreement shall be deemed legal non-conforming structures and such designation shall exist and survive after the termination of this Agreement.

ARTICLE 4. AUTHORITY

4.1 Term.

- 4.1.1 **Initial Term.** The term of this Agreement will commence on the Effective Date and continue for forty (40) years thereafter ("Initial Term"), unless sooner terminated under this Agreement.
- 4.1.2 **Termination and Extension.** After the thirty-fourth (34th) anniversary of the Effective Date, and on or before the thirty-fifth (35th) anniversary of the Effective Date, either party may provide written notice that the Agreement will terminate at the conclusion of the Initial Term. If neither party sends written notice of termination before the end of thirty-five (35) years from the Effective Date, then this Agreement will automatically renew for an additional forty (40) years. If either party terminates this Agreement by sending the required written notice more than five (5) years before the end of the Initial Term, then this Agreement will be of no further force and effect at the end of the Initial Term, except that termination will not affect any right or obligation arising from approvals or permits previously granted. Regardless, if this Agreement is terminated, such termination will not affect any right or obligation arising from approval or permits previously granted.
- 4.1.3 **Termination or Amendment.** This Agreement may be terminated or amended as to all of the CYJ Land at any time by mutual written consent of the City and Owner or may be terminated or amended only as to a portion of the CYJ Land by the mutual written consent of the City and the Owner of only the portion of the CYJ Land affected by the amendment or termination. If this Agreement is terminated, CYJ will be subject to the City's code of ordinances in place at the time the termination is effective.

- 4.2 **Authority.** This Agreement is entered under the statutory authority of Chapter 212, Subchapter G, *Local Government Code*. The Parties intend that this Agreement guarantee the continuation of the extraterritorial status of portions of the CYJ Land as provided in this Agreement; authorize certain land uses and development on the Subject Property; provide for the uniform review and approval of plats and development plans for the CYJ Land; provide exceptions to certain ordinances; and provide other terms and consideration, including the continuation of land uses and zoning upon annexation of any portion of the CYJ Land to the City.
- 4.3 **Equivalent Substitute Obligation.** If either Party is unable to meet an obligation under this Agreement due to a court order invalidating all or a portion of this Agreement, preemptive state or federal law, an imminent and bona fide threat to public safety that prevents performance or requires different performance, subsequent conditions that would legally excuse performance under this Agreement, or, the Parties agree to cooperate to revise this Agreement to provide for an equivalent substitute right or obligation as similar in terms to the illegal, invalid, or unenforceable provision as is possible and is legal valid and enforceable, or other additional or modified rights or obligations that will most nearly preserve each Party's overall contractual benefit under this Agreement.
- 4.4 **Litigation.** In the event of any third party lawsuit or other claim relating to the validity of this Agreement by the Parties hereunder, Owner and the City agree to cooperate in the defense of such suit or claim with each Party paying their own fees and expenses in the defense of such suit, and to use their respective best efforts to resolve the suit or claim without diminution of their respective rights and obligations under this Agreement. The filing of any third-party lawsuit relating to this Agreement or the development of the Project will not delay, stop or otherwise affect the development of the Project or the City's processing or issuance of any approvals for the Project, unless otherwise required by a court of competent jurisdiction.

ARTICLE 5. GENERAL PROVISIONS

5.1 Assignment & Binding Effect.

- 5.1.1 **Binding Assignment.** This Agreement, and the rights and obligations of Owner hereunder, may not be assigned by Owner to a subsequent purchaser of all or a portion of the undeveloped property within the Project except by consent from the City in writing. Any assignment must be in writing, specifically describe the property in question: set forth the assigned rights and obligations, that the assignee assumes all of the obligations hereunder, and be executed by the proposed assignee. A copy of the assignment document must be delivered to the City and recorded in the real property records as may be required by applicable law. Upon any such assignment, the assignor will be released of any further obligations under this Agreement as to the property sold and obligations assigned. The obligations created by this Agreement shall run with the CYJ Land. Reference to this Agreement shall be included in restrictive covenants for CYJ Land divided and conveyed.
- 5.2 **Severability.** If any provision of this Agreement is illegal, invalid, or unenforceable, under present or future laws, it is the intention of the Parties that the remainder of this Agreement

not be affected, and, in lieu of each illegal, invalid, or unenforceable provision, that a provision be added to this Agreement which is legal, valid, and enforceable and is as similar in terms to the illegal, invalid or enforceable provision as is possible.

- 5.3 **Governing Law, Jurisdiction & Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Texas, as it applies to contracts performed within the State of Texas and without regard to any choice of law rules or principles to the contrary. The parties acknowledge that this Agreement is performable in *Hays County*, Texas and hereby submit to the jurisdiction of the District courts of that County, and hereby agree that any such District Courts shall be a proper forum for the determination of any dispute arising hereunder.
- 5.4 **No Third-Party Beneficiary.** This Agreement is not intended, nor will it be construed, to create any third-party beneficiary rights in any person or entity who is not a Party, unless expressly otherwise provided.
- 5.5 **Mortgagee Protection.** This Agreement will not affect the right of Owner to encumber all or any portion of the CYJ Land by mortgage, deed of trust or other instrument to secure financing for the Project. The City understands that a lender providing financing for the Project (“Lender”) may require interpretations of or modifications to this Agreement and agrees to cooperate with Owner and their Lenders' representatives in connection with any requests for interpretations or modifications. The City agrees not to unreasonably withhold or delay its approval of any requested interpretation or modification if the interpretation or modification is consistent with the intent and purposes of this Agreement. The City agrees as follows:
- 5.5.1 Neither entering into this Agreement, nor any breach of the Agreement, will affect any lien upon all or any portion of the CYJ Land.
- 5.5.2 The City will, upon written request of a Lender given in compliance with Section 5.17, consider, but shall not be obligated to, provide the Lender with a copy of any written notice of default given to Owner under this Agreement within ten (10) days of the date such notice is given to Owner.
- 5.5.3 In the event of default by Owner under this Agreement, a Lender may, but will not be obligated to, cure any default during any cure period extended to Owner, either under this Agreement or under the notice of default.
- 5.5.4 Any Lender who comes into possession of any portion of the CYJ Land by foreclosure or deed in lieu of foreclosure will take such property subject to the terms of this Agreement. No Lender will be liable for any defaults or monetary obligations of Owner arising prior to the Lender's acquisition of title, but a Lender will not be entitled to obtain any permits or approvals with respect to that property until all delinquent fees and other obligations of Owner under this Agreement that relate to the property in question have been paid or performed.
- 5.6 **Certificate of Compliance.** Within thirty (30) days of written request by either Party given accordance with Section 5.17, the other Party will execute and deliver to the requesting

Party a statement certifying that (a) this Agreement is unmodified and in full force and effect or, if there have been modifications, that this Agreement is in full force and effect as modified and stating the date and nature of each modification; (b) lists any known current uncured defaults under this Agreement, and specifies the date and nature of each default; and (c) any other information that may be reasonably requested. A Party's failure to deliver a requested certification within this 30-day period will conclusively be deemed to constitute a confirmation that this Agreement is in full force without modification, and that there are no uncured defaults on the part of the requesting Party. Nothing stated in any Certificate of Compliance will serve to limit, waive or offset any Party's rights under this agreement or the law. The City Manager is authorized to execute any requested certificate on behalf of the City.

- 5.7 **Default.** If either Party defaults in its obligations under this Agreement, the other Party must, prior to exercising a remedy available to that Party due to the default, give written notice to the defaulting Party, specifying the nature of the alleged default and the manner in which it can be satisfactorily cured, and extend to the defaulting Party at least thirty (30) days from receipt of the notice to cure the default. If the nature of the default is such that it cannot reasonably be cured within the thirty (30) day period, the commencement of the cure within thirty (30) day period and the diligent prosecution of the cure to completion will be deemed a cure within the cure period. The City may issue Stop Work Orders for violations arising under this Agreement or the regulations applied herein.
- 5.8 **Remedies for Default.** If either Party defaults; under this Agreement and fails to cure the default within the applicable cure period, the non-defaulting Party will have all rights and remedies available under this Agreement or applicable law, including the right to institute legal action to cure any default, to enjoin any threatened or attempted violation of this Agreement or to enforce the defaulting Party's obligations under this Agreement by specific performance or writ of mandamus, or to terminate this Agreement. In the event of a default by the City, Owner will be entitled to seek a writ of mandamus, in addition to seeking any other available remedies. All remedies available to a Party will be cumulative and the pursuit of one remedy will not constitute an election of remedies or a waiver of the right to pursue any other available remedy.
- 5.9 **Reservation of Rights.** To the extent not inconsistent with this Agreement, each Party reserves all rights, privileges, and immunities under applicable laws.
- 5.10 **Attorney's Fees.** The prevailing Party in any dispute under this Agreement will be entitled to recover from the non-prevailing Party its reasonable attorney's fees, expenses and court costs in connection with any original action, any appeals, and any post-judgment proceedings to collect or enforce judgment,
- 5.11 **Waiver.** Any failure by a Party to insist upon strict performance by the other Party of any provision of this Agreement will not, regardless of the length of time during which that failure continues, be deemed a waiver of that Party's right insist upon strict compliance with all terms of this Agreement. In order to be effective as to a Party, any waiver of default under this Agreement must be in writing, and a written waiver will only be effective as to the specific default and as to the specific period of time set forth in the written waiver. A

written waiver will not constitute a waiver of any subsequent default, or of the right to require performance of the same or any other provision of this Agreement in the future.

- 5.12 **Entire Agreement.** This Agreement contains the entire agreement of the Parties, and there are no other agreements or promises, oral or written, between the Parties regarding the subject matter of this Agreement. This Agreement may be amended only by written agreement signed by the Parties. An amendment to this Agreement may only be approved by an affirmative vote of at least three of the five (3 of 5) members of the City Council.
- 5.13 **Exhibits, Headings, Construction & Counterparts.** All exhibits attached to this Agreement are incorporated into and made a part of this Agreement for all purposes. The paragraph headings contained in this Agreement are for convenience only and do not enlarge or limit the scope or meaning of the paragraphs. Wherever appropriate, words of the masculine gender may include the feminine or neuter, and the singular may include the plural, and *vice-versa*. Each of the Parties has been actively and equally involved in the negotiation of this Agreement. Accordingly, the rule of construction that any ambiguities are to be resolved against the drafting Party will not be employed in interpreting this Agreement or its exhibits. This Agreement may be executed in any number of counterparts, each of which will be deemed to be an original, and all of which will together constitute the same instrument. This Agreement will become effective only when one or more counterparts, individually or taken together, bear the signatures of all of the Parties.
- 5.14 **Time.** Time is of the essence of this Agreement. In computing the number of days for purposes of this Agreement, all days will be counted, including Saturdays, Sundays and legal holidays; however, if the final day of any time period falls on a Saturday, Sunday or legal holiday, then the final day will be deemed to be the next day that is not a Saturday, Sunday or legal holiday.
- 5.15 **Authority for Execution.** The City certifies, represents, and warrants that the execution of this Agreement has been duly authorized, and that this Agreement has been approved in conformity with City ordinances and other applicable legal requirements. Owner certifies, represents, and warrants that the execution of this Agreement is duly authorized in conformity with their authority.
- 5.16 **Property Rights.** Owner expressly and unconditionally waives and releases the City from any obligation to perform a takings impact assessment under the Texas Private Real Property Rights Preservation Act, Texas Government Code Chapter 2007, as it may apply to this Agreement, the CYJ Land, and the Project.
- 5.17 **Notices.** Any notices or approvals under this Agreement must be in writing may be sent by hand delivery or certified mail, return receipt requested. to the Parties at the following addresses:

CITY: City Manager
 City of Woodcreek
 41 Champions Circle
 Woodcreek, Texas 78676

Copy: _____

OWNER: Camp Young Judaea
Houston Office
5410 Bellaire Blvd
Suite 207
Bellaire, TX 77401
713-723-8354

Copy: 121 Camp Young Judaea Dr.
Woodcreek, Texas 78676
Tel: (512) 847-9564

Any Party may change its mailing address at any time by giving written notice of such change to the other in the manner provided herein at least ten days prior to the date such change is affected. All notices under this Agreement will be deemed given on the earlier of the date personal delivery is affected or on the delivery date or attempted delivery date shown on the return receipt.

5.18 **Exhibits.** The following exhibits are attached to this Agreement, and made a part hereof for all purposes.

- Exhibit A - Metes and Bounds or Legal Description of the CYJ Land
- Exhibit B. – Conceptual Plan
- Exhibit C – Payment Schedule for first Forty (40) Years

IN WITNESS WHEREOF, the undersigned Parties have executed this Agreement on the dates indicated below, to be effective on the last party signs.

CITY OF WOODCREEK, TEXAS:

By: _____
GLORIA WHITEHEAD, Mayor

AFFIRMED:

By: _____
Brenton B. Lewis, City Manager
City of Woodcreek

STATE OF TEXAS §

§

COUNTY OF HAYS §

This instrument was executed before me on this the ___ day of _____, 2020 by GLORIA WHITEHEAD, Mayor of the CITY OF WOODCREEK, TEXAS, a general law municipality in the State of Texas, on behalf of said municipality.

Notary Public, State of Texas

CAMP YOUNG JUDAEA, INC.

By: _____
Cheryl Drazin, President

STATE OF TEXAS §

§

COUNTY OF HAYS §

This instrument was executed before me on this the ____ day of _____, 2020 by Cheryl Drazin, President of CAMP YOUNG JUDAEA, INC., a Texas Corporation, on behalf of said corporation.

Notary Public; State of Texas

EXHIBIT A

CYJ Land



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Item 14.

December 1, 2017

FIELD NOTES DESCRIBING 236.1 ACRES OF LAND, MORE OR LESS, OUT OF THE G. G. OVERLAND SURVEY 67, A-349 (133.0 Ac.), THE RANSOM WEED SURVEY 63, A-480 (67.6 Ac.), THE ELIZA SNEDICOR SURVEY 66, A-421, (33.9 Ac.), AND THE JOHN MARKS SURVEY 62, A-310, (1.6 Ac.), HAYS COUNTY, TEXAS, BEING THAT SAME TRACT OF LAND CALLED 248.7 ACRES, AS RECORDED IN VOLUME 237, PAGE 564, HAYS COUNTY DEED RECORDS, LESS AND EXCEPT THAT TRACT CALLED 1.40 ACRES, AS RECORDED IN VOLUME 460, PAGE 648, HAYS COUNTY DEED RECORDS, AND THAT TRACT CALLED 6.38 ACRES, AS RECORDED IN VOLUME 943, PAGE 352, HAYS COUNTY OFFICIAL PUBLIC RECORDS, AND THAT TRACT CALLED 7.178 ACRES, AS RECORDED IN VOLUME 2365, PAGE 703, HAYS COUNTY OFFICIAL PUBLIC RECORDS, AND THAT TRACT CALLED 4.65 ACRES, AS RECORDED IN VOLUME 3353, PAGE 670, HAYS COUNTY OFFICIAL PUBLIC RECORDS, AND THAT 6.10 ACRE TRACT **KNOWN** AS THE JACOBS WELL CEMETERY, AND THAT 0.297 ACRE TRACT CALLED 0.295 ACRES **IN AN UNRECORDED "DEED OF GIFT", TOGETHER WITH THOSE TRACTS CALLED TRACT 1 AND 2, AS RECORDED IN VOLUME 2417, PAGE 442, HAYS COUNTY OFFICIAL PUBLIC RECORDS, AND THOSE TRACTS CALLED TRACT 1 AND 2, AS RECORDED IN VOLUME 2417, PAGE 446, HAYS COUNTY OFFICIAL PUBLIC RECORDS, SAID 236.1 ACRES BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS;**

BEGINNING at a ½" iron pin found at the South corner of Lot 34, the West corner of Lot 33, WOODCREEK, SECTION **SIX**, a subdivision in Hays County, Texas, according to the map or plat thereof recorded in Volume 1, Page 169, Hays County Plat Records, being the North corner of that tract called 0.689 acres, as recorded in Volume 4197, Page 740, Hays County Official Public Records, said point being the East corner of the afore mentioned Tract 2 (V. 2417, P. 446), said point being the POINT OF BEGINNING for this description;

THENCE, S 60°34'18"W, with the Southeast line of Tract 2, the Northwest line of the 0.689 acre tract, a distance of 75.04 feet to a ½" iron pin found at the West corner of the 0.689 acre tract, being the North corner of Tract 2 (V. 2417, P. 442);



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THENCE, S 29°22'37"E, with the Northeast line of Tract 2, (>/. 2417, P. 442), Southwest line of the 0.689 acre tract, a distance of 160.04 feet to a ½" iron pin found at the East corner of Tract 2 (>/. 2417, P. 442);

THENCE, S 60°29'27"W , with the Southeast line of Tract 2, (0/. 2417, P. 442), a distance of 75.04 feet to a ½" iron pin found at the South corner of Tract 2, being the East corner of Tract 1, (>/. 2417, P. 442);

THENCE, S 60°39'37"W, with the Southeast line of Tract 1, (>/. 2417, P. 442), a distance of 77.28 feet to a ½" iron pin found at the South corner of Tract 1, (>/. 2417, P. 442), being on the original Northeast line of the afore mentioned 248.7 acre tract;

THENCE, S 28°47'48"E, with the Northeast line of the 248.7 acre tract, a distance of 291.58 feet to a ½" iron pin found at the North corner of CYPRESS POINT, SECTION 2, a subdivision in Hays County, Texas, according to the map or plat thereof recorded in Volume 3, Page 75, Hays County Plat Records, said point being the most Easterly corner of the herein described 236.1 acre tract;

THENCE, S 55°57'13"W, with the Northwest line of CYPRESS POINT, SECTION 2, a distance of 467.76 feet to a ½" iron pin found for an angle point, said point being on the Northwest line of CYPRESS POINT, SECTION 1, a subdivision in Hays County, Texas, according to the map or plat thereof recorded in Volume 3, Page 137, Hays County Plat Records, said point also being the North corner of that afore mentioned tract of land called 1.40 acres, as recorded in Volume 460, Page 648, Hays County Real Property Records, said 1.40 acre being a part of said CYPRESS POINT, SECTION 1;

THENCE, S 41°12'28"W, with the Northwest line of CYPRESS POINT, SECTION 1, and the Northwest line of the 1.40 acre tract, a distance of 616.99 feet to a ½" iron pin found for an angle point, said point being the Northeast corner of that tract of land called 23.21 acres, as recorded in Volume 1167, Page 899, Hays County Official Public Records;

THENCE, with the South line of the 248.7 acre tract, the North Line of the 23.21 acre tract, the following seven (7) courses,

- 1) N 85°52'28"W, a distance of 585.78 feet to a ½" iron pin found for an angle point;
- 2) S 20°26'42"E, a distance of 188.83 feet to a ½" iron pin found for an angle point;
- 3) S 82°15'28"W, a distance of 450.14 feet to a ½" iron pin set with a red plastic cap marked "EAGLE SURVEYING" for an angle point;
- 4) S 22°33'41"W, a distance of 154.83 feet to a ½" iron pin set with a red plastic cap marked "EAGLE SURVEYING" for an angle point;



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- 5) S 40°45'39"W, a distance of 106.45 feet to a ½" iron pin set with a red plastic cap marked "EAGLE SURVEYING" for an angle point;
- 6) S 25°48'46"E, a distance of 42.44 feet to a 60d nailset, at the Southwest corner of an old stone house foundation for an angle point;
- 7) S 04°34'49"E, a distance of 27.42 feet to a ½" iron found for an angle point, said point being the Northeast corner of that tract of land called 9.858 acres, as recorded in Volume 5256, Page 786, Hays County Official Public Records;

THENCE, continuing with the South line of the 248.7 acre tract, the North line of the 9.858 acre tract, the following seven (7) courses,

- 8) S 73°18'05"W , a distance of 102.83 feet to a ½" iron pin set with a red plastic cap marked "EAGLE SURVEYING" for an angle point, said point being on the East bank of Cypress Creek;
- 9) S 65°33'04"W, crossing Cypress Creek, across a concrete low water crossing, a distance of 165.38 feet to a ½" iron pin found for an angle point, said point being on the West bank of Cypress Creek;
- 10) N 82°53'52"W, a distance of 254.46 feet to a ½" iron pin found for an angle point;
- 11) N 81°29'54"W, a distance of 86.26 feet to a calculated point on the side of an unstable, eroding slope, for an angle point;
- 12) S 75°32'05"W, a distance of 113.49 feet to a ½" iron pin found for an angle point;
- 13) S 41°45'24"W, a distance of 67.94 feet to a ½" iron pin found for an angle point;
- 14) S 05°59'47"W, a distance of 92.54 feet to a point on the edge of a low rock wall, being a point on the North line of Lot 3, Block 9, EAGLE ROCK RANCHITOS, Section 2, a subdivision in Hays County, Texas, according to the map or plat thereof recorded in Volume 144, Page 167, Hays County Deed Records, said point being the most Westerly corner of the afore mentioned 9.858 acre tract;

THENCE, N 82°21'10"W, with the North line of Lot 3, a distance of 135.08 feet to a wood fence post found for an angle point, said post being the Northwest corner of said Lot 3, being the Northeast corner of Lot 50, EAGLE ROCK HEIGHTS, Section 1, a subdivision in Hays County, Texas, according to the map or plat thereof recorded in Volume 168, Page 30, Hays County Deed Records, for an angle point in the South line of the herein described 236.1 acre tract;

THENCE, S 84°58'38"W, with the North line of Lot 50, 49 and 48, EAGLE ROCK HEIGHTS, Section 1, a distance of 375.79 feet to a ½" iron pin found for an angle point;



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THENCE, S 57°56'22"W, continuing with the North line of Lot 48, a distance of 76.60 feet to a ½" iron pin found for an angle point;

THENCE, S 05°14'48"E, with the West line of Lot 48, a distance of 137.44 feet to a wood fence post found at the Southwest corner of Lot 48, being at the Northwest corner of a road easement, as per the recorded plat of EAGLE ROCK HEIGHTS, Section 1, said road easement referenced in a Quitclaim Deed, as recorded in Volume 337, Page 282, Hays County Deed Records;

THENCE, S 04°48'55"E, with the West line of the road easement and then with the West line of the terminus of Chisholm Trail, as per the recorded plat of EAGLE ROCK HEIGHTS, Section 1, a distance of 256.19 feet to a ½" iron pin found for an angle point;

THENCE, S 73°24'15"W, transitioning from the West line of Chisholm Trail, to the West line of Pecos Drive, as per the recorded plat of EAGLE ROCK HEIGHTS, Section 1, a distance of 40.80 feet to a ½" iron in found for an angle point;

THENCE, S 04°00'43"E, with the West line of Pecos Drive, a distance of 184.85 feet to a ½" iron pin set with a red plastic cap marked "EAGLE SURVEYING", for the North corner of that tract of land called 6.38 acres, as recorded in Volume 943, Page 352, Hays County Official Public Records, said point being an angle point in the Southeast line of the herein described 236.1 acre tract;

THENCE, with the West line of the 6.38 acre tract, the following three (3) courses,

- 15) S 53°57'38"W, a distance of 223.64 feet to a ½" iron pin found for an angle point;
- 16) S 36°53'23"W, a distance of 221.60 feet to a ½" iron pin found for an angle point;
- 17) S 01°24'46"W, a distance of 576.61 feet to a ½" iron pin found on the curving, North line of F.M. 2325, an apparent 80 foot wide right-of-way, said point being the Southwest corner of the 6.38 acre tract, and being the South corner of the herein described 236.1 acre tract;

THENCE, with the curving, North line of F.M. 2325, along a curve to the right, having a central angle of 07°18'25", a radius of 1,392.55 feet, and arc length of 177.59 feet and a chord distance of 177.47 feet that bears N 53°00'48"W, to a 60d nail set where a concrete highway monument once stood, for a point of tangency in the Southwest line of the herein described 236.1 acre tract;



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THENCE, N 49°25'58"W, continuing with the North line of F.M. 2325, a distance of 1,033.85 feet to a concrete highway monument found, being at the Southeast corner of that tract of land called 7.178 acres, as recorded in Volume 2365, Page 703, Hays County Official Public Records, said point being the Southerly, Southwest corner of the herein described 236.1 acre tract;

THENCE, N 02°44'37"E, with the East line of the 7.178 acre tract, a distance of 1,063.59 feet to a ½" pipe found for the Northeast corner of the 7.178 acre tract, being the Southeast corner of that tract of land called 4.40 acres, as recorded in Volume 5157, Page 693, Hays County Official Public Records, for an angle point in the West line of the herein described 236.1 acre tract;

THENCE, N 05°00'22"W, with the East line of the 4.40 acre tract, a distance of 220.20 feet to a ½" iron pin found for an angle point in the East line of the 4.40 acre tract, being an interior corner of the herein described 236.1 acre tract;

THENCE, S 89°05'03"W, continuing with the East line of the 4.40 acre tract, a distance of 250.85 feet to a 5/8" iron pin found on the East line of County Road 220, also known as Jacobs Well Road, being the Southeast corner of that tract of land called 4.65 acres, as recorded in Volume 3353, Page 670, Hays County Official Public Records;

THENCE, with the East line of the 4.65 acre tract, being the East line of Jacobs Well Road, the following five (5) courses,

- 18) N 07°19'24"E, a distance of 218.71 feet to a 5/8" iron pin found for an angle point;
- 19) N 15°40'35"W, a distance of 237.00 feet to a 5/8" iron pin found for an angle point;
- 20) N 07°24'35"W, a distance of 231.00 feet to a 5/8" iron pin found for an angle point;
- 21) N 03°05'25"E, a distance of 244.00 feet to a 5/8" iron pin found for an angle point;
- 22) N 08°46'25"E, a distance of 261.60 feet to a 5/8" iron pin found for an angle point;

THENCE, N 85°25'36"E, leaving the East line of Jacobs Well Road, the East line of the 4.65 acre tract, with the South line of the afore mentioned 0.297 acre tract described in an unrecorded "DEED OF GIFT", a distance of 153.38 feet to a 60d nail set at the Southwest corner of Jacobs Well Cemetery, from which point, a brass Army Corps of Engineers' monument found in concrete bears N 06°20'30"W, a distance of 129.64 feet;



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THENCE, N 74°48'53"E, with the South line of the Cemetery, a distance of 236.26 feet to a 60d nail set for the Southeast corner of the Cemetery;

THENCE, N 15°18'49"W, with the East line of the Cemetery, a distance of 105.92 feet to a 60d nail set for the Northeast corner of the Cemetery, said point being on the North line of the 248.7 acre tract, the South line of that tract of land known as the Johanna Smith Property, called 62.49 acres as recorded in Volume 305, Page 217, Hays County Deed Records, also being on the South line of that 20 foot wide by 337 feet long, roadway easement, as recorded in Volume 240, Page 49, Hays County Deed Records;

THENCE, with the North line of the 248.7 acre tract, the South line of the 62.49 acre tract, the following six (6) courses,

- 23) N 80°40'31"E, a distance of 213.07 feet to a post hole found where a wood post was called to be an angle point;
- 24) N 81°00'47"E, a distance of 108.71 feet to a steel fence post found for an angle point;
- 25) N 00°27'55"W, a distance of 14.04 feet to a steel fence post found for an angle point;
- 26) N 79°38'16"E, a distance of 1,136.54 feet to ½" pipe found for an angle point;
- 27) N 80°12'13"E, a distance of 1,636.38 feet to a point in the approximate centerline of Cypress Creek, for an angle point;
- 28) N 87°32'17"E, a distance of 77.00 feet to a wood fence post found for an interior corner for the herein described 236.1 acre tract, being the Southeast corner of the Johanna Smith Property;

THENCE, with the East line of the Johanna Smith Property, the following six (6) courses,

- 29) N 03°55'43"W, a distance of 594.07 feet to a wood fence post found for an angle point;
- 30) N 12°56'52"W, a distance of 99.79 feet to a wood fence post found for an angle point;
- 31) N 22°42'45"E, a distance of 64.37 feet to a ½" iron pin found for an angle point;
- 32) N 50°40'42"E, a distance of 56.19 feet to a ½" iron pin found for an angle point;
- 33) N 69°55'28"E, a distance of 223.91 feet to a concrete monument found with the brass disc missing;
- 34) N 20°33'41"W, a distance of 117.56 feet to a ½" iron pin found for an angle point;



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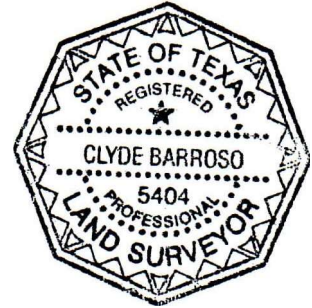
P.O Box 2264 Wimberley, Texas 78676 (512) 847-1079 Fax: (512) 847-8522

THENCE, N 62°26'45"E, a distance of 14.80 feet to a ½" iron pin found at the South corner of Lot 20, WOODCREEK VILLAGE 6, a subdivision in Hays County, Texas, according to the map or plat thereof recorded in Volume 2, Page 45, Hays County Plat Records;

THENCE, N 62°50'28"E, with the South line of Lot 20, a distance of 134.33 feet to a ½" iron pin found at the East corner of Lot 20, being the South corner of Lot 19, being the West corner of Lot 55, in the afore mentioned WOODCREEK, SECTION SIX, for the North corner of the herein described 236.1 acre tract;

THENCE, S 29°26'38"E, with the Southwest line of Lot 55 through Lot 34, inclusive, a distance of 1,760.12 feet to the POINT OF BEGINNING, containing 236.1 acres of land, more or less. These field notes accompany a survey plat dated December 1, 2017, by Eagle Land Surveying, job number 17-139.

Clyde Barroso, RP.LS. #5404, State of Texas, Firm #10079300





**EAGLE
LAND
SURVEYING**

P.O Box 2264 Wimberley, Texas 78676 (512) 847-1079 Fax: (512) 847-8522

Doc 03039166 Bk OPR Vol 2365

Da
Item 14.

October 13, 2003

TRACT 1

FIELD NOTES DESCRIBING 2.41 ACRES OF LAND, MORE OR LESS, OUT OF THE RANSOM WEED SURVEY A-63, HAYS COUNTY, TEXAS, SAID 2.41 ACRES BEING PART OF "WOODCREEK PARCEL 3", A 46.910 ACRE TRACT AS DESCRIBED AND RECORDED IN VOLUME 991, PAGE 200, HAYS COUNTY OFFICIAL PUBLIC RECORDS, BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS;

COMMENCING at a 1/2" iron pin found at the South corner of Lot 20, Woodcreek Village 6, a subdivision in Hays County, Texas, according to the map recorded in Volume 2, Page 45, Hays County Plat Records;

THENCE, S 63°43'07" W, a distance of 14.80 feet to a 1/2" iron pin found for the most Westerly corner of a 150 foot wide "air strip" a shown on the recorded plat of Woodcreek, Section 6, a subdivision in Hays County, Texas, according to the map recorded in Volume 1, Page 169, Hays County Plat Records, being the North corner of the herein described tract and the POINT OF BEGINNING for this description;

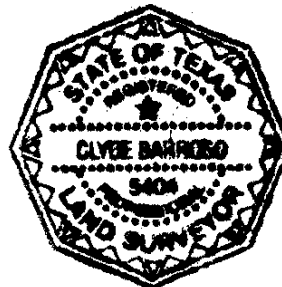
THENCE, S 28°08'12" W, with Southwest line of the 150 foot wide "air strip", a distance of 1,765.96 feet to a 1/2" iron pin set for the Southeast corner of the herein described parcel;

THENCE, S 61°49'04" W, leaving the Southwest line of the 150 foot wide "air strip", a distance of 75.55 feet to a 1/2" iron pin set for the South corner of the herein described parcel, being on the fenced Northeasterly line of the Camp Young Judaea property as described and recorded in Volume 237, Page 572, Hays County Deed Records;

THENCE, N 27°30'34" W, with the fenced Northeasterly line of the Camp Young Judaea property, a distance of 1,368.97 feet to a 1/2" iron pin found for an angle point;

THENCE, N 19°28'28" W, continuing with the fenced Northeasterly line of the Camp Young Judaea property, a distance of 401.69 feet to the POINT OF BEGINNING, containing 2.41 acres of land, more or less. These field notes accompany a survey plat, job number 30362.

Clyde Barroso, R.P.L.S. #5404, State of Texas





**EAGLE
LAND
SURVEYING**

P.O Box 2264 Wimberley, Texas 78676 (512) 847-1079 Fax: (512) 847-8522

October 13, 2003

TRACT 2

FIELD NOTES DESCRIBING 6.05 ACRES OF LAND, MORE OR LESS, OUT OF THE RANSOM WEED SURVEY A-63, HAYS COUNTY, TEXAS, SAID 6.05 ACRES BEING PART OF "WOODCREEK PARCEL 4", A 7.874 ACRE TRACT AS DESCRIBED AND RECORDED IN VOLUME 991, PAGE 258, HAYS COUNTY OFFICIAL PUBLIC RECORDS, AND AS SHOWN ON THE RECORDED PLAT OF WOODCREEK, SECTION SIX, ACCORDING TO THE MAP RECORDED IN VOLUME 1, PAGE 169, HAYS COUNTY PLAT RECORDS, SAID 6.05 ACRES BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS;

BEGINNING at a 1/2" iron pin found at the South corner of Lot 20, Woodcreek Village 6, a subdivision in Hays County, Texas, according to the map recorded in Volume 2, Page 45, Hays County Plat Records, said point being an angle point on the North line of the herein described tract, and the POINT OF BEGINNING for this description;

THENCE, N 64°06'50"E, a distance of 134.33 feet to a 1/2" iron pin found for the East corner of the afore mentioned Lot 20 Woodcreek Village 6, being the West corner of Lot 55, Woodcreek, Section 6, a subdivision in Hays County, Texas, according to the map recorded in Volume 1, Page 169, Hays County Plat Records, same being the North corner of the herein described tract;

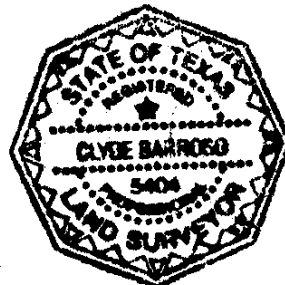
THENCE, S 28°10'15"E, with the Southwest lines of Lot 55 through Lot 34 (inclusive), of Woodcreek, Section 6, a distance of 1,760.06 feet to a 1/2" iron pin found for the South corner of Lot 34, Woodcreek, Section 6, same being the West corner of Lot 33, and the East corner of the herein described tract;

THENCE, S 61°49'04"W, a distance of 150.00 feet to a 1/2" iron pin set on the Southwest line of the afore mentioned 7.874 acre tract as described and recorded in Volume 991, Page 258, for the South corner of the herein described tract, passing at 75.00 feet, a 1/2" iron pin found at a fence corner;

THENCE, N 28°08'12"W, with the Southwest line of the afore mentioned 7.874 acre tract, a distance of 1,765.96 feet to a 1/2" iron pin found for the West corner of the herein described tract;

THENCE N 63°43'07"E, a distance of 14.80 feet to the POINT OF BEGINNING containing 6.05 acres of land, more or less. These field notes accompany a survey plat, job number 30362.

Clyde Barroso, R.P.L.S. #5404, State of Texas





**EAGLE
LAND
SURVEYING**

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Doc 03039166 Bk DPR Vol 2365

Item 14.

September 17, 2003

FIELD NOTES DESCRIBING 0.713 ACRES OF LAND, MORE OR LESS, OUT OF THE RANSOM WEED SURVEY A-63, HAYS COUNTY, TEXAS, SAID 0.713 ACRES BEING A STRIP OF LAND, FIFTEEN TO TWENTY FEET IN WIDTH AND BEING A PART OF WOODCREEK, SECTION 6-C, AS SHOWN ON THE PLAT RECORDED IN VOLUME 1, PAGE 301, HAYS COUNTY PLAT RECORDS AND PART OF WOODCREEK VILLAGE SIX, AS SHOWN ON THE PLAT RECORDED IN VOLUME 2, PAGE 45, HAYS COUNTY PLAT RECORDS, SAID 0.713 ACRES BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS;

BEGINNING at a ½" iron pin found at the Southwest corner of Lot 20 Woodcreek Village 6, said point being the Southeast corner of the herein described tract and the **POINT OF BEGINNING** for this description;

THENCE S 63°43'07"W, a distance of 14.80 feet to a ½" iron pin found for the Southeast corner of the Johanna L. Smith 87.95 acre tract, being the Southwest corner of the herein described tract;

THENCE with the fenced Northeast line of the afore mentioned Johanna L. Smith 87.95 acre tract, being the West line of the herein described tract the following five courses numbered 1) through 5),

- 1) N 30°12'11"W, a distance of 415.37 feet to a ½" iron pin found for an angle point;
- 2) N 39°26'29"W, a distance of 187.01 feet to a steel fence post found for an angle point;
- 3) N 39°44'23"W, a distance of 202.19 feet to a steel fence post found for an angle point;
- 4) N 39°26'42"W, a distance of 238.25 feet to a ½" iron pin found for an angle point;
- 5) N 20°33'22"W, a distance of 618.45 feet to a concrete monument found on the South right-of-way line of Jacob's Well Road for the Northeast corner of the Johanna L. Smith 87.95 acre tract, being the Northwest corner of the herein described tract;

THENCE N 67°29'42"E, with the South right-of-way line of Jacob's Well Road, a distance of 21.27 feet to a ½" iron pin set for the Northeast corner of the herein described tract;

THENCE with the East line of the herein described tract, the West line of Woodcreek, Section 6-C (corrected), as recorded in Volume 1, Page 301, Hays County Plat Records, the following ten courses numbered 6) through 15),

- 6) S 20°42'57"E, a distance of 12.51 feet to a ½" iron pin found at the North corner of Lot 63;
- 7) S 20°42'57"E, a distance of 609.60 feet to a ½" iron pin found at the rear angle point of Lot 57;
- 8) S 39°29'56"E, a distance of 228.85 feet to a ½" iron pin found at the South corner of Lot 56;

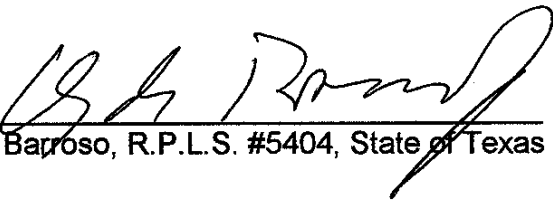
continued



EAGLE LAND SURVEYING

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- 9) S 37°38'47"E, a distance of 24.32 feet to a 1/2" iron pin found at the most Westerly corner of Lot 21, Woodcreek Village 6, as recorded in Volume 2, Page 45, Hays County Plat Records;
- 10) S 38°08'03"E, a distance of 178.47 feet to a 1/2" iron pin found for an angle point;
- 11) S 39°18'03"E, a distance of 188.04 feet to a 1/2" iron pin found for an angle point;
- 12) S 30°00'25"E, a distance of 160.46 feet to a 1/2" iron pin found at the South corner of Lot 21, the West corner of Lot 20, for an angle point;
- 13) S 29°55'33"E, a distance of 35.91 feet to a 1/2" iron pin found for an angle point;
- 14) S 30°17'49"E, a distance of 117.40 feet to a 1/2" iron pin found for an angle point;
- 15) S 30°26'42"E, a distance of 102.61 feet to the POINT OF BEGINNING, containing 0.713 acres of land, more or less. These field notes accompany a survey plat, job number 30362.


 Clyde Barroso, R.P.L.S. #5404, State of Texas



page two of two
30362/field notes.doc
cb

FILED AND RECORDED
 OFFICIAL PUBLIC RECORDS
 On: Dec 05, 2003 at 03:12P
 Document Number: 03039166
 Amount 19.00
 Lee Carlisle
 County Clerk
 By
 Rebecca Hall, Deputy
 Hays County

Lot 20

Lot 20 Woodcreek Wildwood Village Section 6, a subdivision in Hays County, Texas, of record in Book 3, Pages 45 and 46 of the Hays County, Texas Public Records.

Lots 34-55

Lots 34 through 55, inclusive, Woodcreek, Section 6, a subdivision in Hays County, Texas, according to the map or plat thereof recorded in Volume 1, pages 169-170, Hays County Plat Records.

EXHIBIT B
Conceptual Plan

CAMP YOUNG JUDEA
FOR
CONCEPT PLAN
FOR PERMIT

JOB NO. 230303.00
DATE SEPT 2018
DESIGNED D.J.K.
CHECKED
SHEET

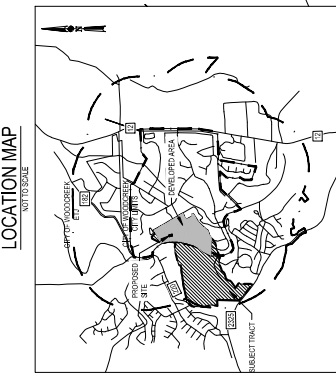
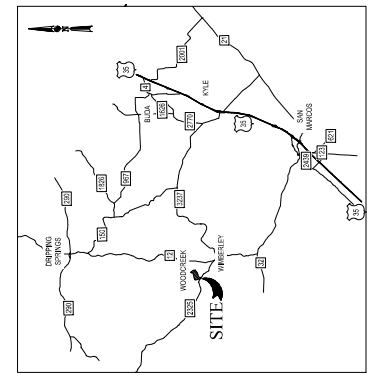
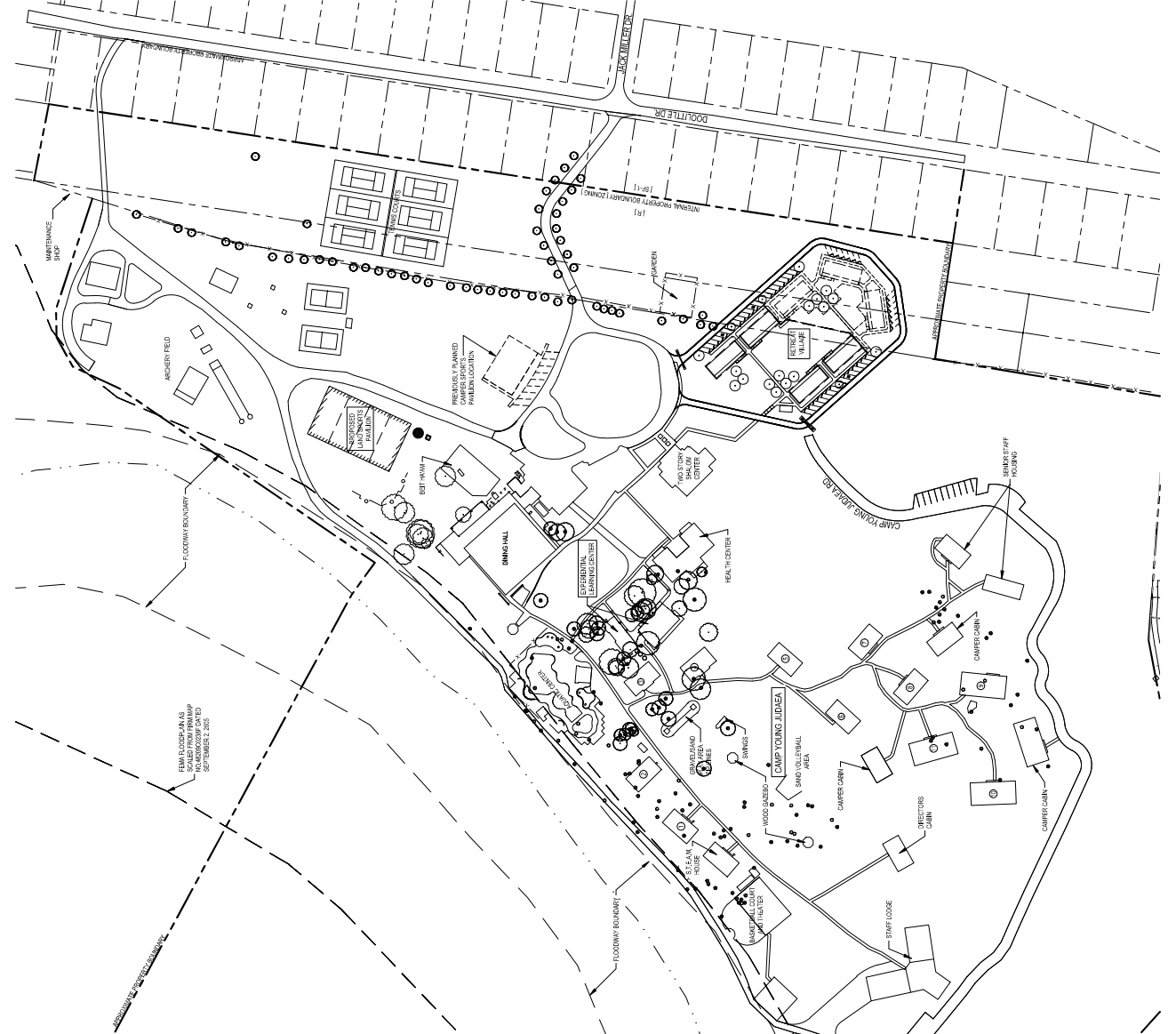
MATTIN HOOPER
ENGINEERING & SURVEYING
2200 ROCK HILL ROAD, SUITE 100
WOODCREEK, TEXAS 77390
PHONE: 281-350-0000
FAX: 281-350-0001
WWW.MATTINHOOPER.COM

REV. 1
SCALE 1"=100'
N
11511
COMMITTEE TO RELIEVE
SUFFERING
1874-1878

- LEGEND**
- EMERGENCY FIRE FENCE
 - FEMA FLOODPLAIN SURFACE ELEVATION
 - PROPERTY BOUNDARY
 - ADJACENT PROPERTY BOUNDARY
 - EXISTING BUILDINGS
 - PROPOSED BUILDINGS

- EXISTING UTILITIES (ELECTRIC, GAS, WATER, SEWER) SHALL BE MAINTAINED AND PROTECTED. ANY NECESSARY REPAIRS SHALL BE MADE PRIOR TO CONSTRUCTION.
- PROPOSED UTILITIES SHALL BE INSTALLED IN ACCORDANCE WITH ALL APPLICABLE CODES AND REGULATIONS.
- ADJACENT PROPERTIES SHALL BE NOTIFIED OF ANY CONSTRUCTION ACTIVITIES THAT MAY AFFECT THEM.
- WATER SERVICES PROVIDED BY EXISTING GAS/WATER UTILITIES SHALL BE MAINTAINED.
- PROPOSED UTILITIES SHALL BE INSTALLED IN ACCORDANCE WITH ALL APPLICABLE CODES AND REGULATIONS.
- ELECTRICITY PROVIDED BY FEDERAL ENERGY REGULATORY COMMISSION (FERC).

CAMP YOUNG JUDEA (CAMP YOUNG JUDEA) IS A NON-PROFIT CHILDREN'S CAMP DEVELOPMENT PROJECT. THE CAMP YOUNG JUDEA DEVELOPMENT PROJECT IS A DEVELOPMENT PROJECT THAT INCLUDES ACCESS ROADS, TRAILS, BUILDINGS, UTILITIES, AND OTHER INFRASTRUCTURE. THE CAMP YOUNG JUDEA DEVELOPMENT PROJECT IS A DEVELOPMENT PROJECT THAT INCLUDES ACCESS ROADS, TRAILS, BUILDINGS, UTILITIES, AND OTHER INFRASTRUCTURE. THE CAMP YOUNG JUDEA DEVELOPMENT PROJECT IS A DEVELOPMENT PROJECT THAT INCLUDES ACCESS ROADS, TRAILS, BUILDINGS, UTILITIES, AND OTHER INFRASTRUCTURE.



PROJECT: 230303 - Camp Young Judea (C) - Use Space Permitted (230303) CONCEPT PLAN.dwg
Date: Sept 18, 2018 1:58pm User: D. J. K.

REVISIONS:

NO.	DATE	DESCRIPTION

MATKINHOVER
ENGINEERING & SURVEYING

5100 W. BEAUMONT BLVD. SUITE 100
HOUSTON, TEXAS 77036
TEL: 281.464.1100
WWW.MATKINHOVER.COM

TEXAS REGISTERED ENGINEERING FIRM # 004912 | REGISTERED SURVEYING FIRM # 40898

EROSION & SEDIMENTATION CONTROL PLAN
FOR
CAMP YOUNG JUDAEA - RETREAT VILLAGE
WOODCREEK, TEXAS

SHEET 2

JOB NO. 2326.03
DESIGNED BY: DUK
DRAWN BY:
CHECKED BY:

Item 14.



SMPPP MODIFICATIONS

DATE	SIGNATURE	DESCRIPTION

CONTRACTOR MUST HAVE A COPY OF THE CTP ON SITE AS REQUIRED BY TCEQ

NEW SITE PLAN

CONTRIBUTING ZONE SITE PLAN

EXHIBIT C

Payment Schedule for First Forty (40) Years

Schedule C
CYJ Annual Payments to City of Woodcreek For Street Maintenance
For First Forty Years of Agreement

Year	Due Date: January 2	Annual Payment	Cumulative Payments
1	2021	\$5,000	\$5,000
2	2022	\$5,100	\$10,100
3	2023	\$5,202	\$15,302
4	2024	\$5,306	\$20,608
5	2025	\$5,412	\$26,020
6	2026	\$5,520	\$31,541
7	2027	\$5,631	\$37,171
8	2028	\$5,743	\$42,915
9	2029	\$5,858	\$48,773
10	2030	\$5,975	\$54,749
11	2031	\$6,095	\$60,844
12	2032	\$6,217	\$67,060
13	2033	\$6,341	\$73,402
14	2034	\$6,468	\$79,870
15	2035	\$6,597	\$86,467
16	2036	\$6,729	\$93,196
17	2037	\$6,864	\$100,060
18	2038	\$7,001	\$107,062
19	2039	\$7,141	\$114,203
20	2040	\$7,284	\$121,487
21	2041	\$7,430	\$128,917
22	2042	\$7,578	\$136,495
23	2043	\$7,730	\$144,225
24	2044	\$7,884	\$152,109
25	2045	\$8,042	\$160,151
26	2046	\$8,203	\$168,355
27	2047	\$8,367	\$176,722
28	2048	\$8,534	\$185,256
29	2049	\$8,705	\$193,961
30	2050	\$8,879	\$202,840
31	2051	\$9,057	\$211,897
32	2052	\$9,238	\$221,135
33	2053	\$9,423	\$230,558
34	2054	\$9,611	\$240,169
35	2055	\$9,803	\$249,972
36	2056	\$9,999	\$259,972
37	2057	\$10,199	\$270,171
38	2058	\$10,403	\$280,575
39	2059	\$10,611	\$291,186
40	2060	\$10,824	\$302,010