



This budget will raise more revenue from property taxes than last year's budget by an amount of \$255,339 which is a 26.1% tax increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$44,848.

City of Blanco City Council Recorded Roll Call Vote:

Mayor Arnold	<u> </u>	<i>for</i>	<u> </u>	<i>against</i>	<u> </u>	<i>abstain</i>	<u> </u>	<i>absent</i>
Mayor Pro Tem Thrailkill	<u>✓</u>	<i>for</i>	<u> </u>	<i>against</i>	<u> </u>	<i>abstain</i>	<u> </u>	<i>absent</i>
Council Member McClellan	<u> </u>	<i>for</i>	<u> </u>	<i>against</i>	<u> </u>	<i>abstain</i>	<u>✓</u>	<i>absent</i>
Council Member Smith	<u>✓</u>	<i>for</i>	<u> </u>	<i>against</i>	<u> </u>	<i>abstain</i>	<u> </u>	<i>absent</i>
Council Member Swinson	<u>✓</u>	<i>for</i>	<u> </u>	<i>against</i>	<u> </u>	<i>abstain</i>	<u> </u>	<i>absent</i>
Council Member Moses	<u> </u>	<i>for</i>	<u>✓</u>	<i>against</i>	<u> </u>	<i>abstain</i>	<u> </u>	<i>absent</i>

Property Tax Rate Comparison:

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Formerly Effective Tax Rate:	0.3127/\$100	0.2772/\$100	0.2932/\$100
No-New Revenue Tax Rate:	0.3127/\$100	0.2772/\$100	0.2932/\$100
Property Tax Rate:	0.3503/\$100	0.3577/\$100	0.3532/\$100
Maintenance & Operations Tax Rate (M&O):	0.1430/\$100	0.1917/\$100	0.2026/\$100
Formerly Rollback Tax Rate:	0.3728/\$100	0.3013/\$100	0.3181/\$100
Voter-Approval Tax Rate:	0.3728/\$100	0.3013/\$100	0.3181/\$100
Debt Rate:	0.2073/\$100	0.1660/\$100	0.1506/\$100
Projected Property Tax Increase for 2023:			\$ <u> </u>
Total Debt Obligation, secured by Property Tax:			<u>\$509,659</u>

Budget Adoption Ordinance No.	2021-O-007	2022-O-009	2023-O-011
Ratify Tax Increase Resolution No.	2021-R-012	2022-R-006	2023-R-012
Tax Levy Ordinance No.	2021-O-008	2022-O-010	2023-O-012



**City of Blanco
Adopted Budget for 2023-2024
City Budget**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$255,339 which is 26.1% tax increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$44,848.

The above statement is required by Section 102.005(b), Loc. Gov. Code as amended by HN 3195 of the 80th Texas Legislature.



Annual Municipal Budget
Fiscal Year October 1, 2023 – September 30, 2024

City Council

Mayor	Mike Arnold
Mayor Pro-Tem	Rodney Thrailkill
Council Member	Keith McClellan
Council Member	Mike Smith
Council Member	Laura Swinson
Council Member	Ryan Moses

Budget

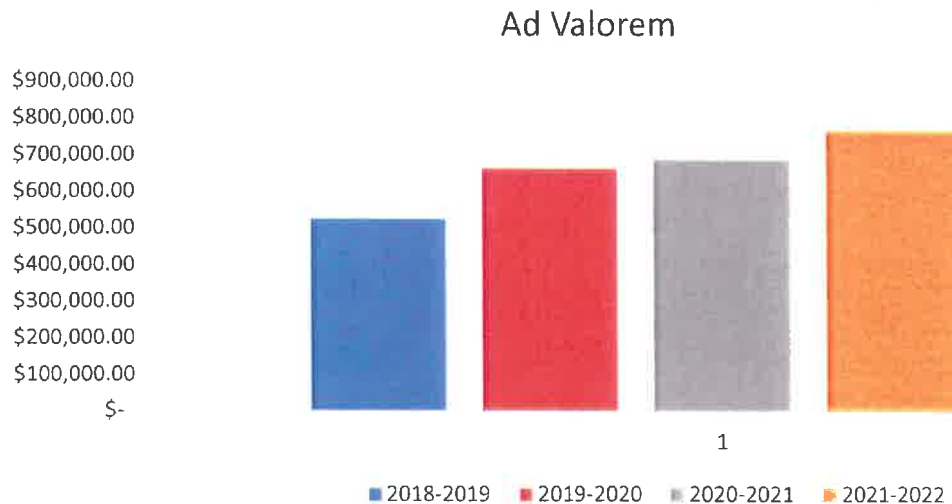
By statute, the City must have a balanced budget. This budget is the City Council's authorization to staff to expend public money. The City of Blanco's budget is set on an annual basis in a process that begins with City Administrator and Directors in May of each year and is completed in September with the final Council approval for implementation on October 1, the start of the new fiscal year. During that time, the Council has multiple workshops to review goals and objectives, prioritize expenditures, seek resident input via public hearings and fine tune the numbers.

Revenues

The City's primary sources of revenues include ad valorem property taxes, sales taxes, user fees, grants, and investment income.

Ad valorem property taxes are the City's largest single revenue source and are based on the net taxable assessed value of property within the City limits as determined by the Blanco Appraisal District and taxed at the rate as approved annually by City Council. The City's current tax rate is \$0.3577/\$100 valuation.

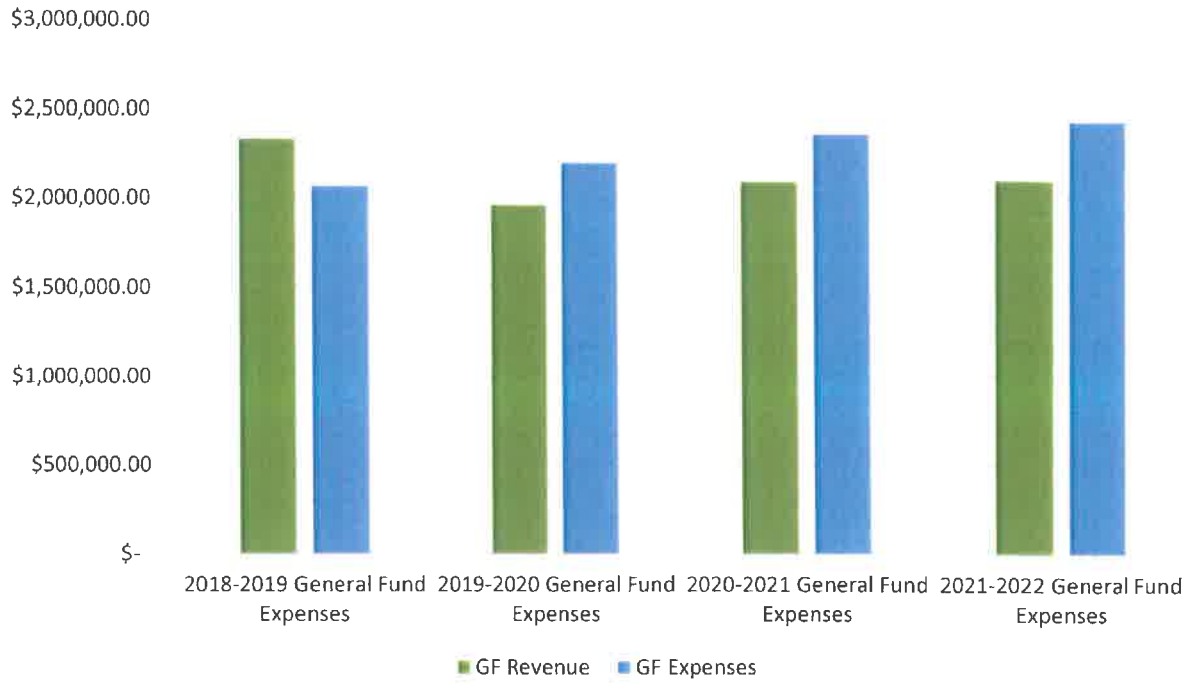
The adopted tax rate for 2023-2024 fiscal year is \$.3532/\$100 valuation.



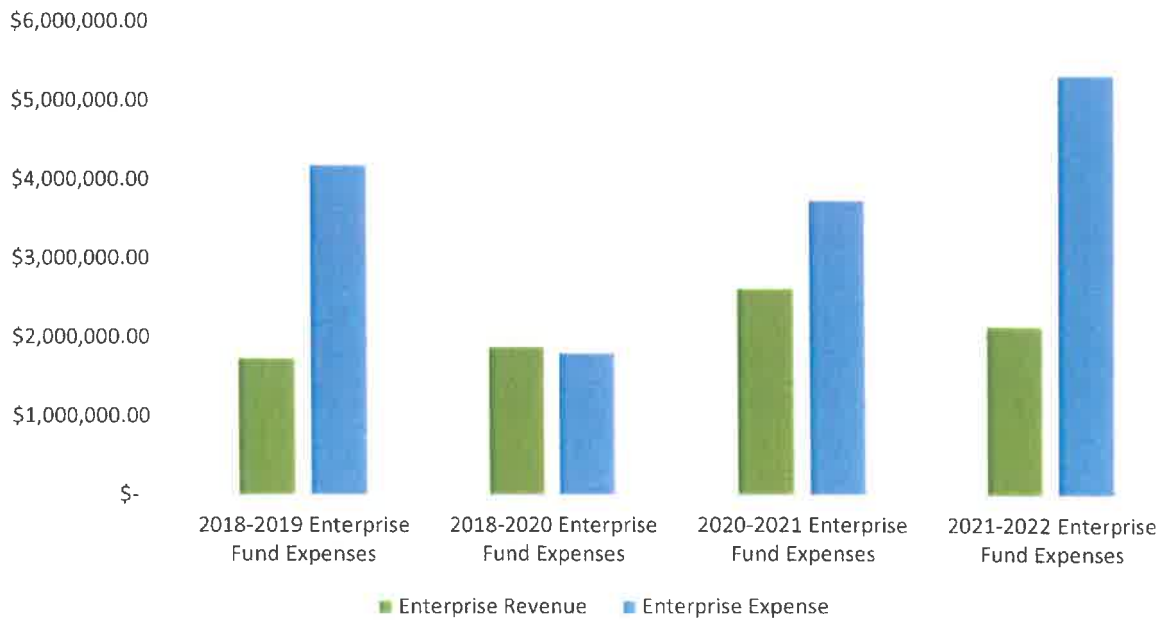
Property Tax Rate per \$100 Valuation

Fiscal Year	Property Tax Rate per \$100 Valuation
2019	0.3615
2020	0.3503
2021	0.3503
2022	0.3577
2023	0.3532

General Fund Revenue/Expenses



Enterprise Fund Revenue/Expenses



City of Blanco
FY 2023-2024 Adopted Budget
Tax Rate Schedule
Impact to Taxpayers

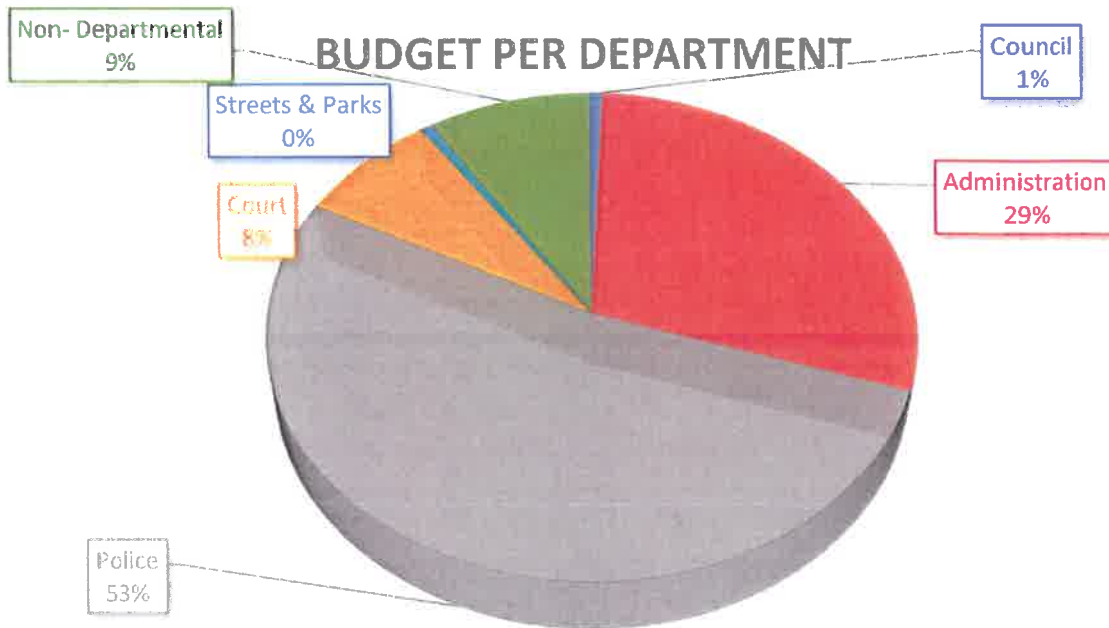
	2022		2023		Difference Annual Amount
	Adopted Tax Rate		Adopted Tax Rate		
Assessed Value	M&O	0.3577	M&O	0.3532	
\$ 100,000	\$	357.70	\$	353.20	\$ (4.50)
\$ 200,000	\$	715.40	\$	706.40	\$ (9.00)
\$ 300,000	\$	1,073.10	\$	1,059.60	\$ (13.50)
\$ 400,000	\$	1,430.80	\$	1,412.80	\$ (18.00)
\$ 500,000	\$	1,788.50	\$	1,766.00	\$ (22.50)

Funds

The City of Blanco, like most cities, uses multiple funds to account for its financial transactions.

The City's funds are accounting entities where cash and other assets, the related liabilities and equity, and the changes in those items (i.e., revenues and expenditures), are in accordance with City Council's annual budgets or City debt and other financial obligations.

General Fund



The City's main operations are recorded in the General Fund – administration, court, police, streets & parks & non-departmental operations. Major revenues include ad valorem taxes, sales taxes, franchise fees, permitting fees, and court fines/fees.

If the activity is not required to be recorded in a separate fund, it will be included in the General Fund.

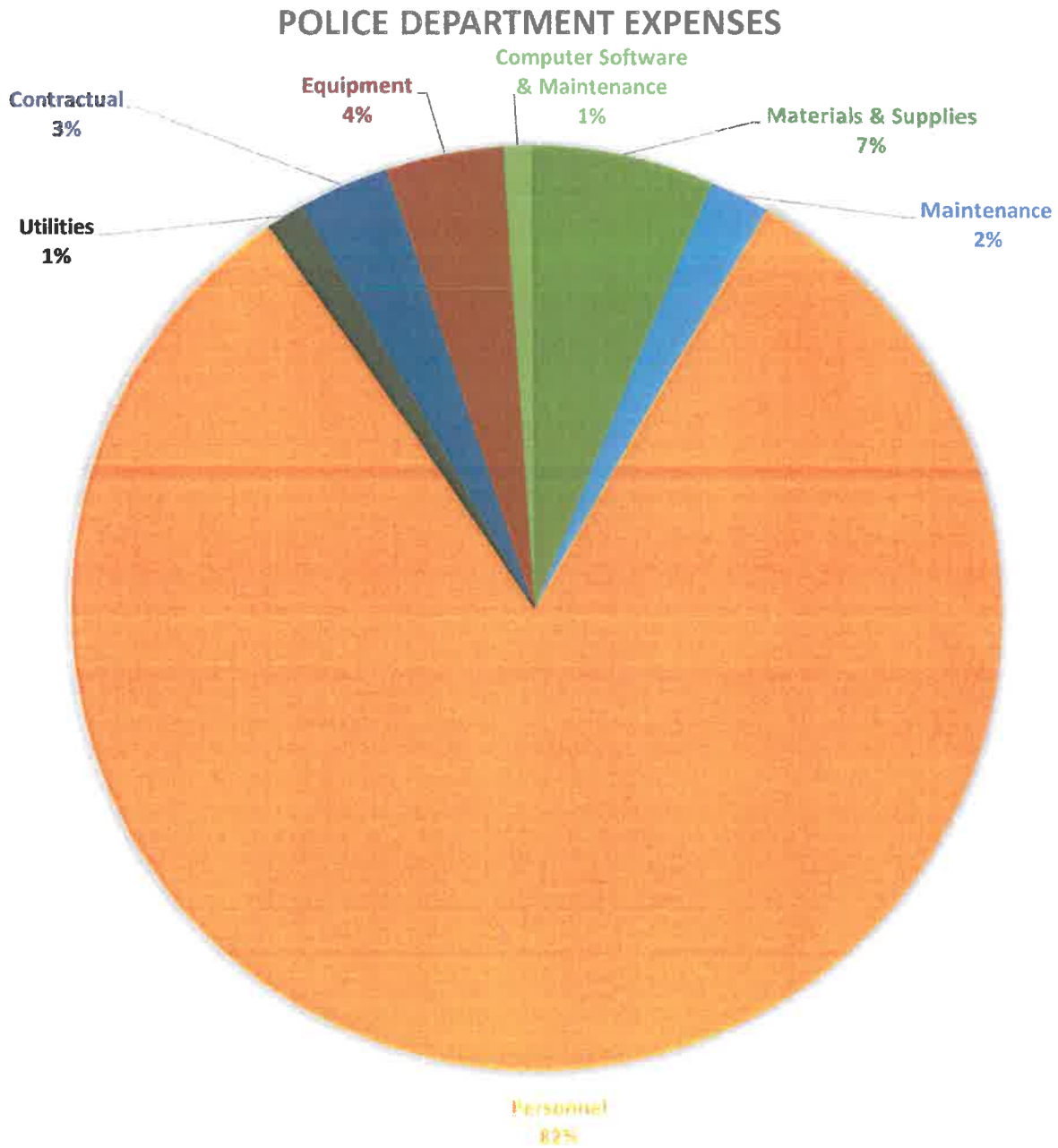
General Fund in 2023

The current general fund budget allocates \$2.28M for City operations from October 1, 2023, to September 30, 2024.

Here is one example:

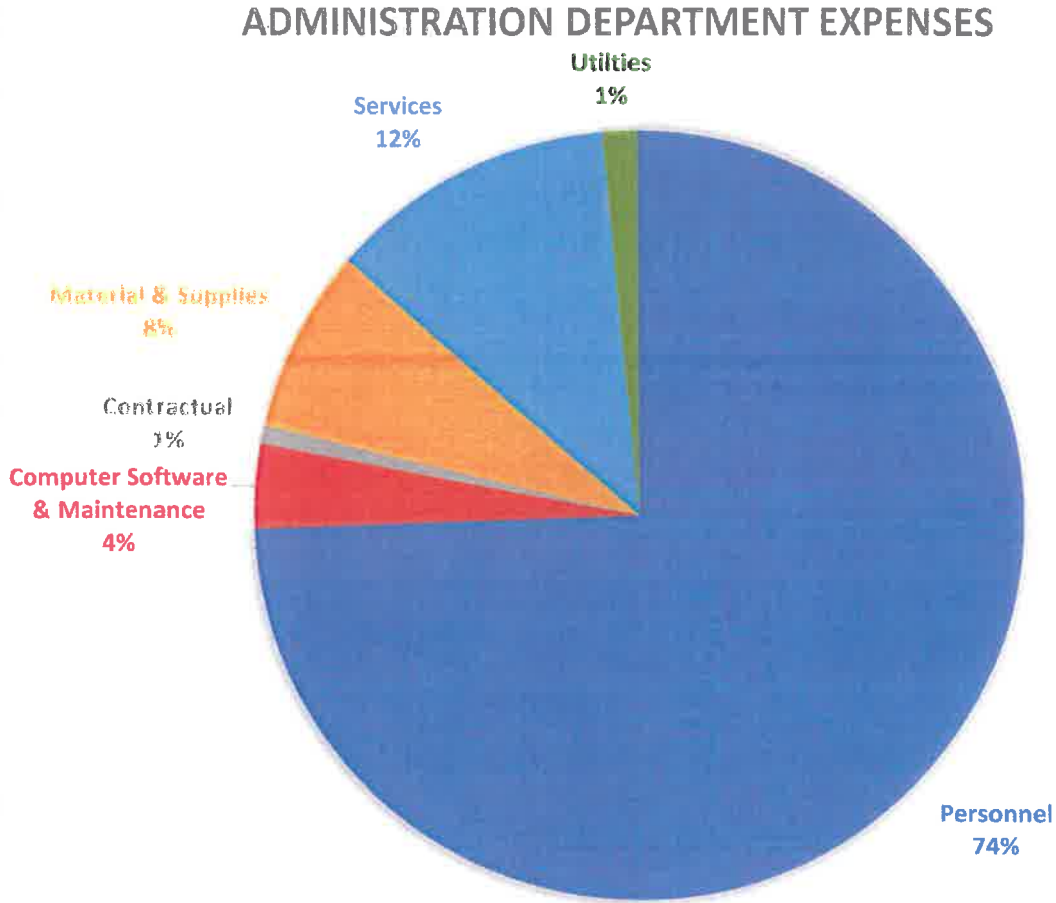
- \$40K for maintenance & Infrastructure.

The first item listed above, wages and benefits, is the lion's share of the City budget. The Heart of the Cities operations and services is the City Staff and Safety for residents. For example, here is a breakdown of the Police Department's budget.



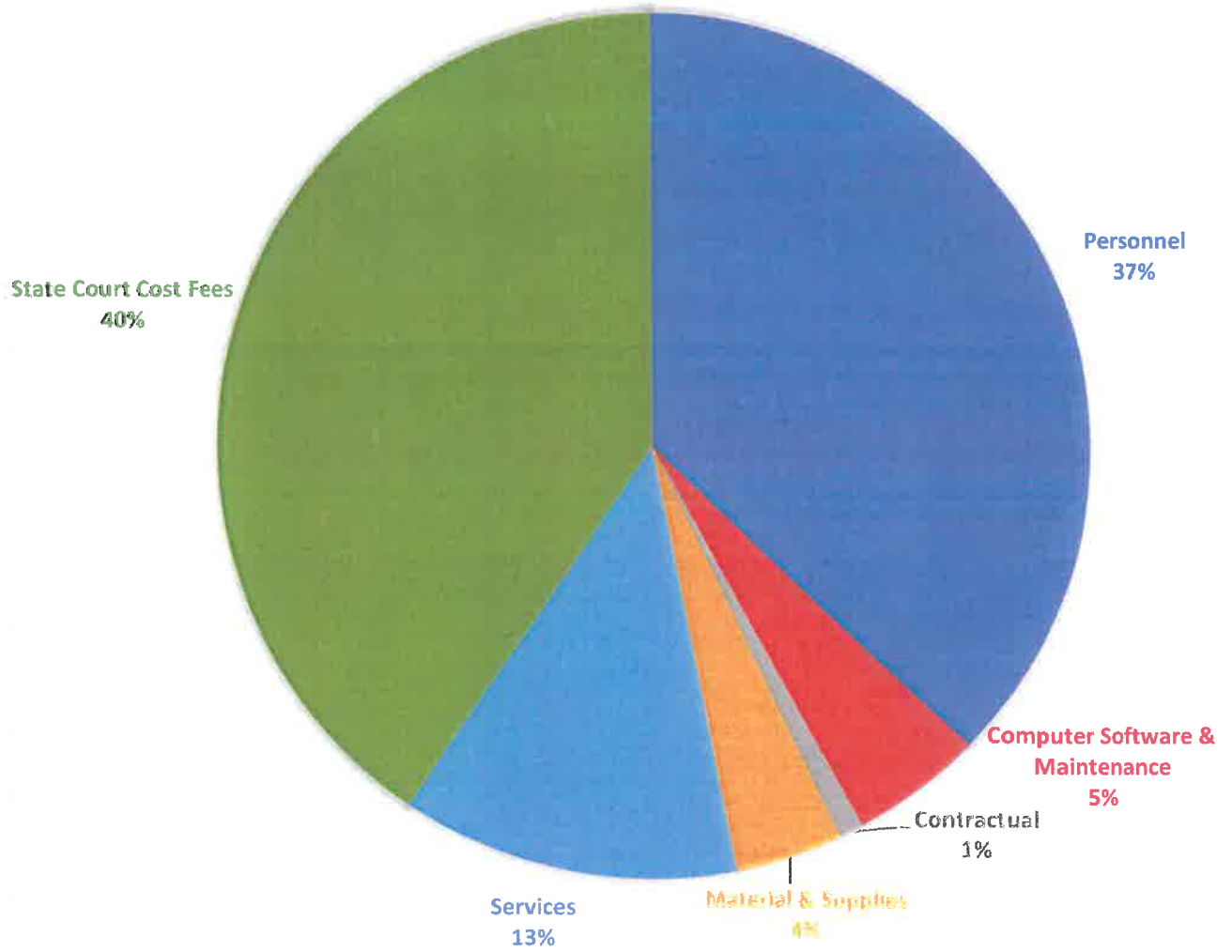
Below is the breakdown for the Administration Department budget. As you can see, 72% of the Administration Department's budget is for personnel and without the office staff residents, would not have the customer service we provide.

Administration Expenses:



Municipal Court Expenses:

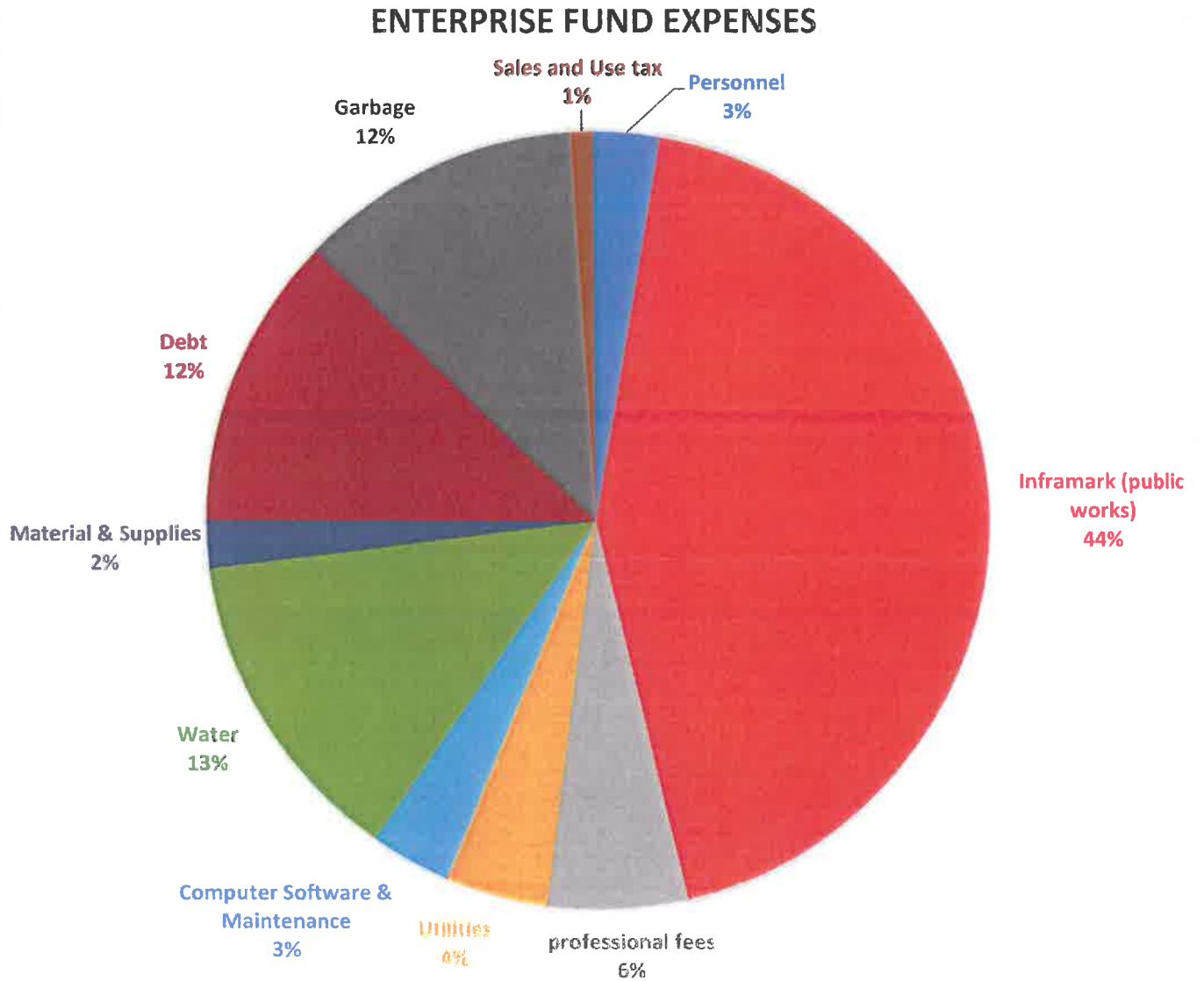
COURT DEPARTMENT EXPENSES



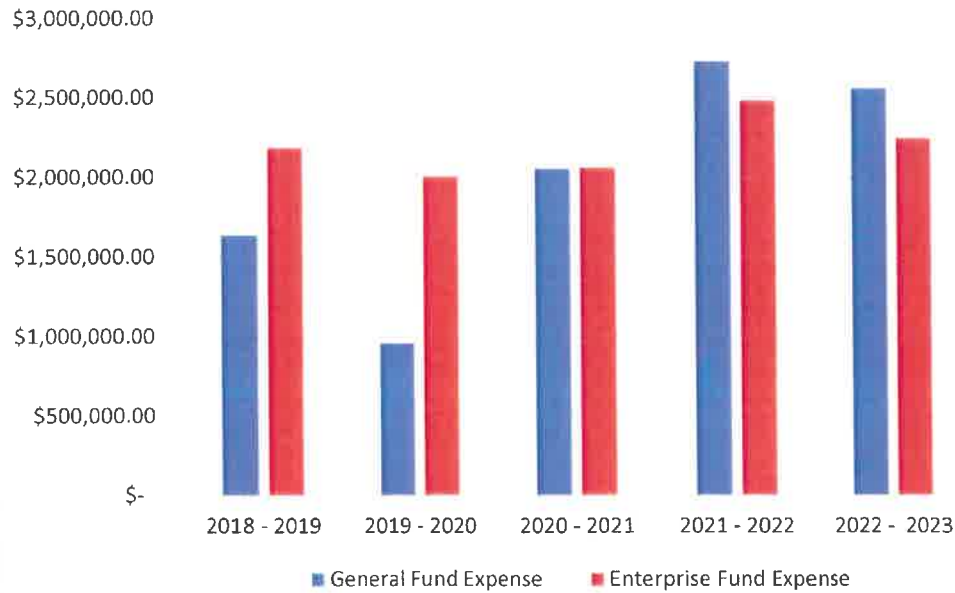
Enterprise Fund in 2023

The current enterprise fund budget allocates \$2.6M for City water and wastewater from October 1, 2023, to September 30, 2024.

Enterprise Fund Expenses:

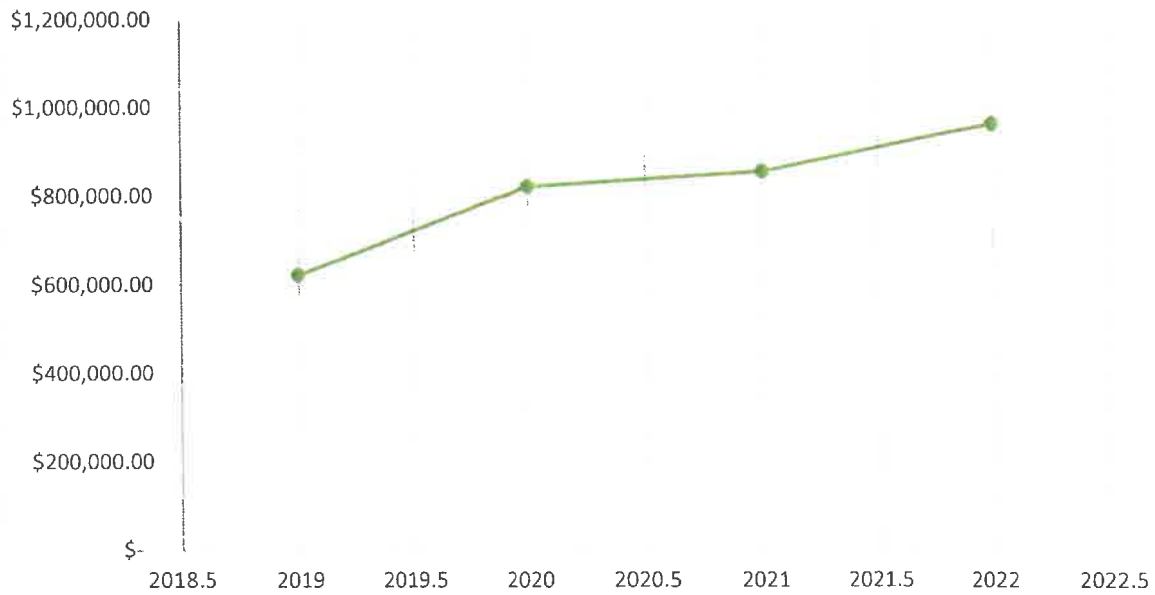


Approved Budget



This bar graph shows the past five years of the City's General fund & Enterprise fund expenditures.

Sales Tax Allocation



City of Blanco
Adopted Budget
For Fiscal Year 2023-2024
Fund Revenue & Expenditure Summary

Funds	Revenues	Expenditures	Variance	
General Fund	\$ 2,437,694.51	\$ 2,386,445.50	\$ 51,249.01	*
Enterprise Fund	\$ 2,672,450.00	\$ 2,616,131.62	\$ 56,318.38	**
I & S Fund	\$ 545,759.44	\$ 511,159.44	\$ 34,600.00	
Court Technology Fund	\$ 5,600.00	\$ 1,700.00	\$ 3,900.00	
Hotel/Motel Fund	\$ 130,100.00	\$ 95,500.00	\$ 34,600.00	
TOTAL	\$ 5,791,603.95	\$ 5,610,936.56	\$ 180,667.39	

* (With Covid Funds of \$257,000 & Expenses \$40,000 Maintenance & \$63,172.92 PD Officer)

** (With Rate Increase of 17% added)

General Fund

Account #	Account Description	2022-2023 Current	2023-2024 Adopted Budget
Revenue			
100-4007	Current M&O	\$ 535,751.87	\$ 711,951.51
100-4008	Current Interest (M&O)	\$ -	\$ 1,000.00
100-4009	Current Penalty (M&O)	\$ 1,850.00	\$ 3,000.00
100-4010	Delinquent Interest (M&O)	\$ 750.00	\$ 750.00
100-4011	Delinquent Penalty (M&O)	\$ 500.00	\$ 500.00
100-4012	Delinquent M&O	\$ 3,500.00	\$ 3,500.00
100-4015	Tax Certificate	\$ 200.00	\$ 200.00
100-4100	Brush	\$ 2,500.00	\$ -
100-4110	City Sales & Use Tax Allocation	\$ 825,000.00	\$ 1,000,000.00
100-4120	Franchise Fees/Right of Way	\$ 105,000.00	\$ 110,000.00
100-4130	Hotel Occupancy Tax	\$ 125,000.00	\$ -
100-4133	PD Vehicles Sold	\$ -	\$ -
100-4140	Hotel Occupancy Interest	\$ 100.00	\$ -
100-4150	LEOSE (Law Enforcement Officer Standards and Education)	\$ 926.00	\$ 1,000.00
100-4165	Land lease	\$ -	\$ 500.00
100-4170	Miscellaneous Income	\$ 10,000.00	\$ 5,000.00
100-4180	Mixed Beverage Taxes Allocation	\$ 12,000.00	\$ 15,000.00
100-4210	Covid - 19	\$ 40,326.26	\$ -
100-4215	PD - Grants	\$ -	\$ 5,000.00
100-4220	Grants - Other	\$ 1,500.00	\$ 2,000.00
100-4302	Fines	\$ 83,000.00	\$ 83,000.00
100-4305	FTA3 (Omni Fee - City \$10.00)	\$ -	\$ 500.00
100-4306	LTPDF (Local Truancy Prevention & Diversion - \$5.00)	\$ 2,500.00	\$ 3,500.00
100-4309	MJF (Municipal Jury Fund - \$0.10)	\$ 100.00	\$ 100.00
100-4311	Time Payment Reimbursement Fee	\$ -	\$ 300.00
100-4312	Mun Court Svc Fee Retained	\$ -	\$ 25,000.00
100-4320	Notary Public	\$ 350.00	\$ 350.00
100-4325	Open Records	\$ -	\$ 500.00
100-4330	Photocopies	\$ 20.00	\$ 20.00
100-4350	Recycling	\$ 10,000.00	\$ 1,500.00
100-4360	Rental Income	\$ 750.00	\$ 500.00
100-4401	Building Inspection Fees	\$ 1,000.00	\$ 1,000.00
100-4402	Building Permit	\$ 35,000.00	\$ 37,000.00
100-4403	Certificate of Occupancy	\$ 1,000.00	\$ 2,000.00
100-4404	Contractors' Licenses	\$ -	\$ -
100-4405	Demolition Permit	\$ 1,000.00	\$ 1,000.00
100-4406	Development Fees	\$ -	\$ -
100-4407	Driveway Permit	\$ -	\$ 1,000.00
100-4408	Electrical Permit	\$ 5,000.00	\$ 3,000.00
100-4409	Fencing Permit	\$ 1,000.00	\$ 750.00
100-4410	Garage Sale Permits & Other	\$ 100.00	\$ 400.00
100-4411	Golf Cart Permit	\$ 100.00	\$ 100.00
100-4412	Livestock Permit	\$ 50.00	\$ 50.00
100-4413	Mechanical HVAC Permits	\$ 300.00	\$ 500.00
100-4414	Peddler Permit	\$ 500.00	\$ 500.00
100-4415	Permits/Fees-Other	\$ 2,500.00	\$ 2,000.00
100-4416	Plan Review	\$ 1,500.00	\$ 750.00
100-4417	Plat	\$ 5,000.00	\$ 3,000.00
100-4418	Plumbing Permit	\$ 2,500.00	\$ 2,500.00
100-4419	Re-Zoning	\$ 1,000.00	\$ 1,000.00
100-4420	Roofing	\$ 4,000.00	\$ 2,500.00
100-4421	Sign Permit	\$ 2,500.00	\$ 1,000.00
100-4422	Site Plan Review Fees	\$ -	\$ -
100-4423	Tree Removal	\$ -	\$ -
100-4424	TX Alcohol Beverage Commission	\$ 500.00	\$ 500.00
100-4425	Variance Application Fees	\$ 10,000.00	\$ 5,000.00
100-4427	Short Term Rental Fees	\$ -	\$ 3,500.00
100-4430	Mobile Food Truck	\$ -	\$ 1,000.00
100-4431	Permit Fess - Other	\$ -	\$ 2,000.00
100-4432	Mailing/Postage	\$ -	\$ 500.00

Account #	Account Description	2022-2023 Current	2023-2024 Adopted Budget
100-4501	Police Services - Escorts	\$ 800.00	\$ 800.00
100-4502	Police Services - Reports	\$ 250.00	\$ 250.00
100-4503	SRO	\$ 58,000.00	\$ 57,423.00
100-4805	Interest Income	\$ -	\$ 75,000.00
	Total	\$ 1,895,224.13	\$ 2,180,694.51

Account #	Account Description	2022-2023 Current	2023-2024 Adopted Budget
Council			
100-01-5102	Blanco Historic Preservation	\$ 2,000.00	\$ -
100-01-5180	Community Appreciation Events	\$ 1,000.00	\$ 1,000.00
100-01-5312	Dues/Membership	\$ 2,000.00	\$ 2,000.00
100-01-5313	Education (Education, Training, Conferences & Seminars)	\$ 1,500.00	\$ 1,500.00
100-01-5621	Janitorial	\$ 2,100.00	\$ 2,100.00
100-01-5757	Stipends	\$ 10,000.00	\$ 7,200.00
100-01-5791	Hotel Expense	\$ 1,000.00	\$ 1,000.00
100-01-5792	Meals & Entertainment		\$ 250.00
100-01-5793	Mileage	\$ -	\$ 200.00
100-01-5794	Parking & Tolls	\$ -	\$ 100.00
100-01-5859	Rental Facility Fees	\$ 2,400.00	\$ 1,000.00
100-01-5860	Special Services - City Council	\$ 1,000.00	\$ -
100-01-5904	Office Supplies	\$ -	\$ 50.00
	Total	\$ 23,000.00	\$ 16,400.00

Account #	Account Description	2022-2023 Current	2023-2024 Adopted Budget
Admin			
100-02-5001	Appreciation	\$ 2,000.00	\$ 2,000.00
100-02-5002	Bank Charges	\$ -	
100-02-5003	Codification Expense	\$ 1,500.00	\$ 5,000.00
100-02-5101	Christmas Lights	\$ 200.00	\$ 200.00
100-02-5190	Elections	\$ 2,500.00	\$ 6,500.00
100-02-5201	Computer Maintenance	\$ -	\$ 10,000.00
100-02-5202	Copier Lease	\$ 5,000.00	\$ 3,700.00
100-02-5203	Computer Hardware	\$ -	\$ 1,350.00
100-02-5205	Software Updates	\$ -	\$ 12,500.00
100-02-5312	Dues/Membership	\$ 820.00	\$ 2,610.00
100-02-5313	Education (Education, Training, Conferences & Seminars)	\$ 9,635.00	\$ 5,150.00
100-02-5602	Minor Equipment	\$ -	\$ 500.00
100-02-5601	Admin Fees	\$ 50.00	\$ 50.00
100-02-5621	Janitorial	\$ 4,000.00	\$ 1,500.00
100-02-5623	Bldg Insp/Bureau Veritas	\$ -	\$ -
100-02-5627	Legal Fees	\$ 30,000.00	\$ 44,000.00
100-02-5633	Professional Fees	\$ 20,000.00	\$ 30,000.00
100-02-5702	AD&D	\$ -	\$ 96.00
100-02-5703	Admin Fee	\$ 200.00	\$ 200.00
100-02-5705	Claims	\$ 1,000.00	\$ 1,000.00
100-02-5706	Crime Public Employee Dishonest	\$ 150.00	\$ 200.00
100-02-5708	Dental	\$ 2,711.25	\$ 2,961.36
100-02-5710	Gap Insurance	\$ 1,976.22	\$ -
100-02-5712	General Liability Insurance	\$ -	\$ -
100-02-5713	Health	\$ 50,336.16	\$ 57,418.56
100-02-5715	Life	\$ 254.28	\$ 465.60
100-02-5718	Vision	\$ 527.79	\$ 594.84
100-02-5719	Workmen's Comp TML-IRP	\$ -	\$ -
100-02-5725	Global Life	\$ -	\$ 360.00
100-02-5751	Salaries/Wages Expense	\$ 350,157.60	\$ 381,409.60
100-02-5754	Social Security - Employer Paid	\$ 21,463.00	\$ 22,646.41
100-02-5755	Medicare Expense	\$ 5,019.71	\$ 5,296.39
100-02-5756	Longevity	\$ 96.00	\$ 500.00
100-02-5758	Payroll Expenses	\$ 5,000.00	
100-02-5759	TMRS-Employee Contribution	\$ 26,396.50	\$ 24,421.97
100-02-5763	TWC	\$ 2,953.60	\$ 500.00
100-02-5786	Overtime	\$ 1,200.00	\$ 500.00
100-02-5791	Hotel Expense	\$ 5,000.00	\$ 4,310.00
100-02-5792	Meals & Entertainment	\$ 800.00	\$ 1,290.00
100-02-5793	Mileage	\$ 2,400.00	\$ 2,420.00
100-02-5794	Parking & Tolls	\$ 100.00	\$ 275.00
100-02-5801	Building Maintenance	\$ 50,000.00	\$ 15,000.00
100-02-5857	Subscriptions	\$ 1,500.00	\$ 2,000.00
100-02-5858	Records Retention	\$ 2,800.00	\$ 1,895.00
100-02-5861	Trash - Off	\$ 10,000.00	\$ -
100-02-5901	Cleaning Supplies	\$ 1,500.00	\$ 750.00
100-02-5902	Consumables	\$ 2,500.00	\$ 100.00
100-02-5903	Office Furniture - Admin	\$ 1,300.00	\$ 500.00
100-02-5904	Office Supplies	\$ 2,500.00	\$ 2,500.00
100-02-5905	Postage Meter Rental	\$ 6,000.00	\$ 1,500.00
100-02-5906	Postage	\$ -	\$ 1,500.00
100-02-5909	Postage Supplies		\$ 700.00
100-02-5951	Electric	\$ 3,200.00	\$ 2,000.00
100-02-5954	Telephones/Broadband/Internet	\$ 6,500.00	\$ 6,500.00
100-02-5964	Gas / Propane	\$ -	\$ 1,000.00
	Total	\$ 641,247.11	\$ 667,870.73

Account #	Account Description	2022-2023 Current	2023-2024 Adopted Budget
Police			
100-03-5181	Community Outreach	\$ 1,500.00	\$ 1,200.00
100-03-5201	Computer Maintenance	\$ -	\$ 1,000.00
100-03-5202	Copier Lease	\$ 7,000.00	\$ 7,000.00
100-03-5203	Computer Hardware	\$ -	\$ -
100-03-5205	Software Updates	\$ 10,000.00	\$ 11,000.00
100-03-5312	Dues/Membership	\$ 3,000.00	\$ 3,000.00
100-03-5313	Education (Education, Training, Conferences & Seminars)	\$ 14,000.00	\$ 14,000.00
100-03-5315	Tuition Reimbursement	\$ -	\$ 4,000.00
100-03-5401	Investigations	\$ 3,700.00	\$ 3,000.00
100-03-5402	Minor Equipment	\$ 58,175.00	\$ 47,589.00
100-03-5621	Janitorial	\$ 7,500.00	\$ 7,500.00
100-03-5701	Accident - PreTax.	\$ 349.17	\$ -
100-03-5702	AD&D	\$ -	\$ 312.00
100-03-5707	Critical Illness - Post Tax.	\$ 95.56	\$ -
100-03-5708	Dental	\$ 6,620.78	\$ 6,864.72
100-03-5710	Gap Insurance	\$ 4,435.20	\$ -
100-03-5713	Health	\$ 111,908.07	\$ 115,801.92
100-03-5714	Law Enforcement Liability	\$ 14,926.00	\$ 14,560.55
100-03-5715	Life	\$ 770.56	\$ 1,396.80
100-03-5716	Mobile Equipment	\$ 1,700.00	\$ 1,700.00
100-03-5718	Vision	\$ 1,271.08	\$ 1,452.12
100-03-5719	Workmen's Comp TML-IRP	\$ -	\$ -
100-03-5720	Animal Boarding	\$ 1,000.00	\$ 1,000.00
100-03-5751	Salaries/Wages Expense	\$ 635,401.47	\$ 698,377.93
100-03-5753	SRO - Contract	\$ 57,368.06	\$ 5,221.11
100-03-5754	Social Security - Employer Paid	\$ 44,866.32	\$ 52,257.74
100-03-5755	Medicare Expense	\$ 9,956.09	\$ 11,118.88
100-03-5756	Longevity	\$ 10,528.00	\$ 2,520.00
100-03-5758	Payroll Expenses	\$ 15,000.00	\$ -
100-03-5759	TMRS-Employer Contribution	\$ 46,676.78	\$ 52,238.96
100-03-5760	Uniforms Allowance - Police	\$ 4,300.00	\$ 4,800.00
100-03-5761	Uniforms/Apparel - Police	\$ 3,000.00	\$ 3,000.00
100-03-5762	Safety Body Armor	\$ 4,000.00	\$ 4,000.00
100-03-5763	TWC	\$ 6,496.88	\$ -
100-03-5764	Certification Pay	\$ 8,250.00	\$ 12,950.00
100-03-5770	Employment Costs-Police	\$ 500.00	\$ 500.00
100-03-5786	Overtime	\$ 10,000.00	\$ 10,000.00
100-03-5801	Building Maintenance	\$ 2,000.00	\$ 10,000.00
100-03-5811	Fuel	\$ 30,000.00	\$ 36,000.00
100-03-5812	Vehicle Interest Expense	\$ 3,100.00	\$ -
100-03-5813	Lease Payments - Police	\$ 23,636.00	\$ -
100-03-5814	Registrations/Inspections	\$ 100.00	\$ -
100-03-5815	Vehicle Repair & Maintenance	\$ 18,500.00	\$ 15,000.00
100-03-5852	Copy/Printing Expense	\$ 200.00	\$ 200.00
100-03-5853	Dispatch (County Dispatch)	\$ 20,815.44	\$ 23,000.00
100-03-5857	Subscriptions	\$ 520.00	\$ -
100-03-5901	Cleaning Supplies	\$ 500.00	\$ 1,000.00
100-03-5904	Office Supplies	\$ 3,000.00	\$ 3,000.00
100-03-5906	Postage	\$ 495.00	\$ 50.00
100-03-5909	Postage Supplies	\$ 500.00	\$ 100.00
100-03-5951	Electric	\$ 2,500.00	\$ 3,000.00
100-03-5952	Police Vehicles - Wireless	\$ 3,500.00	\$ -
100-03-5954	Telephones/Broadband/Internet	\$ 8,500.00	\$ 13,000.00
	Total	\$ 1,222,161.46	\$ 1,203,711.73

Account #	Account Description	2022-2023 Current	2023-2024 Adopted Budget
Court			
100-04-5009	Credit Card Charges	\$ -	\$ 4,000.00
100-04-5201	Computer Maintenance	\$ -	\$ 1,000.00
100-04-5202	Copier Lease	\$ 2,500.00	\$ 1,600.00
100-04-5203	Computer Hardware	\$ -	\$ -
100-04-5205	Software Updates	\$ 7,600.00	\$ 7,600.00
100-04-5312	Dues/Membership	\$ 55.00	\$ 55.00
100-04-5313	Education (Education, Training, Conferences & Seminars)	\$ 150.00	\$ 300.00
100-04-5402	Minor Equipment	\$ -	\$ 400.00
100-04-5611	Legal Notices/Publications	\$ -	\$ 50.00
100-04-5627	Legal Fees	\$ 15,000.00	\$ -
100-04-5628	Municipal Court Judge	\$ 10,000.00	\$ 15,000.00
100-04-5629	Municipal Court State Fees	\$ 71,000.00	\$ 71,000.00
100-04-5630	Prosecutor	\$ 15,750.00	\$ 5,500.00
100-04-5633	Professional Fees	\$ 1,000.00	\$ 1,500.00
100-04-5702	AD&D	\$ -	\$ 24.00
100-04-5708	Dental	\$ 472.15	\$ 1,497.60
100-04-5710	Gap Insurance	\$ 494.05	\$ -
100-04-5712	General Liability Insurance	\$ -	\$ -
100-04-5713	Health	\$ 10,067.23	\$ 9,650.16
100-04-5715	Life	\$ 41.27	\$ 116.40
100-04-5718	Vision	\$ 105.91	\$ 107.16
100-04-5719	Workmen's Comp TML-IRP	\$ -	\$ -
100-04-5751	Salaries/Wages Expense	\$ 42,182.40	\$ 45,427.20
100-04-5754	Social Security - Employer Paid	\$ 3,350.88	\$ 3,017.06
100-04-5755	Medicare Expense	\$ 784.15	\$ 705.78
100-04-5756	Longevity	\$ -	\$ 60.00
100-04-5758	Payroll Expenses	\$ 500.00	\$ -
100-04-5759	TMRS-Employee Contribution	\$ 2,839.20	\$ 3,139.87
100-04-5763	TWC	\$ 590.72	\$ 590.72
100-04-5786	Overtime	\$ 1,216.80	\$ 500.00
100-04-5791	Hotel Expense	\$ -	\$ 300.00
100-04-5792	Meals & Entertainment	\$ -	\$ 322.50
100-04-5793	Mileage	\$ -	\$ 350.00
100-04-5794	Parking & Tolls	\$ -	\$ 120.00
100-04-5856	Notary Public	\$ 150.00	\$ 100.00
100-04-5870	Subscriptions	\$ -	\$ -
100-04-5904	Office Supplies	\$ -	\$ 1,000.00
100-04-5906	Postage	\$ 70.00	\$ 70.00
	Total	\$ 185,919.76	\$ 175,103.45

Account #	Account Description	2022-2023 Current		2023-2024 Adopted Budget	
Parks/Streets					
100-05-5800	Maintenance & Infrastructure	\$	-	\$	-
100-05-5801	Building Maintenance	\$	4,000.00	\$	-
100-05-5908	Paving Materials	\$	1,500.00	\$	-
100-05-5951	Electric	\$	-	\$	15,046.15
	Total	\$	5,500.00	\$	15,046.15

Account #	Account Description	2022-2023 Current	2023-2024 Adopted Budget
Non-Dept			
100-06-5002	Bank Charges	\$ 500.00	\$ 100.00
100-06-5005	Prepaid - General Fund	\$ -	\$ -
100-06-5007	CIP 281 Overlay	\$ 25,000.00	
100-06-5009	Credit Card Charges	\$ -	\$ 500.00
100-06-5103	Hill Country Childrens' Advoc	\$ 2,000.00	\$ 2,000.00
100-06-5104	B. C. South Library Dis	\$ 15,000.00	\$ 15,000.00
100-06-5151	Keep Blanco Beautiful	\$ 2,000.00	\$ -
100-06-5201	Computer Maintenance	\$ 5,000.00	\$ -
100-06-5203	Computer Hardware	\$ 5,000.00	\$ 5,000.00
100-06-5204	Server/Data Backup	\$ 800.00	\$ 800.00
100-06-5205	Software Updates	\$ 30,000.00	\$ -
100-06-5206	Technology Purcha/Website/Email	\$ 5,000.00	\$ 3,000.00
100-06-5321	Emergency Expenses	\$ 1,000.00	\$ 1,000.00
100-06-5322	COVID - 19 (COVID - 19)	\$ 1,000.00	
100-06-5325	Contingency-Legal	\$ 5,000.00	\$ -
100-06-5611	Legal Notices/Publications	\$ 1,800.00	\$ 1,200.00
100-06-5622	Audit Services	\$ 48,820.00	\$ 48,820.00
100-06-5623	Bldg Insp/Bureau Veritas	\$ 24,000.00	\$ 24,000.00
100-06-5624	Consulting Fees	\$ 5,000.00	\$ 2,000.00
100-06-5625	Appraisal District	\$ 18,000.00	\$ 18,000.00
100-06-5626	Engineering - General	\$ 30,000.00	\$ 2,000.00
100-06-5631	Surveyor	\$ 2,500.00	\$ 1,000.00
100-06-5632	Title Fee	\$ 100.00	\$ 100.00
100-06-5702	AD&D	\$ 50.00	\$ -
100-06-5704	Automobile Physical Damage	\$ 1,000.00	\$ 5,080.17
100-06-5709	Errors & Omissions	\$ 4,000.00	\$ 5,893.43
100-06-5711	Liability Deductible	\$ 1,000.00	\$ 1,000.00
100-06-5712	General Liability Insurance	\$ 2,400.00	\$ 3,000.00
100-06-5717	Real & Personal Property	\$ 5,500.00	\$ 14,011.64
100-06-5719	Workmen's Comp TML-IRP	\$ 17,967.04	\$ 38,000.00
100-06-5720	Animal Mortality	\$ 800.00	\$ 776.16
100-06-5721	Automobile Liability	\$ -	\$ 7,354.12
100-06-5722	Crime Coverage	\$ -	\$ 200.00
100-06-5727	Cyber Insurance		\$ 175.00
100-06-5804	Copier Lease Interest	\$ -	\$ -
100-06-5819	Copier Lease Principal	\$ -	\$ -
100-06-5857	Subscriptions	\$ -	\$ 3,000.00
100-06-5907	Po Box Rental - Non-Departmental	\$ -	\$ 130.00
100-06-5907	Electric	\$ -	\$ 2,000.00
	Total	\$ 260,237.04	\$ 205,140.52

Enterprise Fund

Account #	Account Description	2022-2023 Current		2023-2024 Adopted Budget
Revenue				
200-4132	Utility Vehicles Sold	\$	-	\$ -
200-4170	Miscellaneous Income	\$	-	\$ 250.00
200-4326	NSF - Insufficient Funds	\$	-	\$ 200.00
200-4500	Lift Station Project - Grant	\$	-	
200-4600	Bulk Water	\$	10,000.00	\$ -
200-4620	CSI - Non-Refundable (Customer Service Inspection)	\$	5,000.00	\$ 5,000.00
200-4701	Effluent Surcharge	\$	15,000.00	\$ 5,000.00
200-4702	Service Call Fees-Water	\$	2,000.00	\$ 1,000.00
200-4703	Late Fees	\$	20,000.00	\$ 20,000.00
200-4801	Wilmington Trust 2017A	\$	90.00	
200-4802	Wilmington Trust 2017B	\$	0.25	\$ -
200-4803	Wilmington Trust 2019	\$	10.00	\$ -
200-4804	Wilmington Trust 2020	\$	2,700.00	\$ -
200-4805	Interest Income	\$	3,000.00	\$ 51,000.00
200-4901	Garbage	\$	200,000.00	\$ 325,000.00
200-4902	Infrastructure Fees (Cielo Springs)	\$	10,000.00	\$ 30,000.00
200-4903	Sales Tax Revenue	\$	15,000.00	\$ 5,000.00
200-4904	Sewage	\$	200,000.00	\$ 350,000.00
200-4905	Water	\$	1,500,000.00	\$ 1,500,000.00
200-4906	Sewer Tap	\$	3,000.00	\$ 15,000.00
200-4907	Water Tap	\$	30,000.00	\$ 20,000.00
200-4909	Septage Receiving	\$	-	\$ 2,000.00
200-4950	Water Meter Deposit (Water Meter Deposit)	\$	20,000.00	\$ 5,000.00
200-4951	Connection Fee - Non Refundable	\$	2,000.00	\$ 15,000.00
	Total	\$	2,037,800.25	\$ 2,349,450.00

Account #	Account Description	2022-2023 Current		2023-2024 Adopted Budget
Non- Dept				
200-00-5009	Credit Card Charges	\$	-	\$ 20,000.00
200-00-5080	PSN Service Fee	\$	2,750.00	\$ -
200-00-5861	Trash-Off			
	Total	\$	2,750.00	\$ 20,000.00

Account #	Account Description	2022-2023 Current	2023-2024 Adopted Budget
Water			
200-01-5051	Bond Agent Fees-Wilmington Trus	\$ 250.00	\$ -
200-01-5056	CIP Water 2020 (L1001127)	\$ -	\$ -
200-01-5057	CIP-WWW CDBG 2020	\$ -	\$ -
200-01-5070	INFRAMARK	\$ 566,318.60	\$ 566,320.00
200-01-5075	Inframark Integration - ESRI Software License	\$ 1,000.00	\$ 1,000.00
200-01-5076	HR Green (HRG) GIS System	\$ 26,000.00	\$ 10,000.00
200-01-5090	Freight	\$ 200.00	\$ -
200-01-5123	TWDB Escrow Fees-Wil Trust	\$ 200.00	\$ -
200-01-5124	TWDB Escrow Fees for 2017A	\$ 300.00	\$ -
200-01-5201	Computer Maintenance	\$ -	\$ 1,000.00
200-01-5203	Computer Hardware	\$ -	\$ -
200-01-5331	Computer - Software & Updates	\$ 27,500.00	\$ 39,214.49
200-01-5332	Pre-Printed Water Bills	\$ 1,000.00	\$ 2,400.00
200-01-5641	Legal Fees	\$ 17,500.00	\$ 19,000.00
200-01-5642	Permits	\$ 1,100.00	\$ 1,200.00
200-01-5643	Permitting/Legal - Discharge	\$ 1,325.00	\$ 3,000.00
200-01-5644	Professional Fees	\$ 8,250.00	\$ 45,000.00
200-01-5646	Janitorial	\$ 375.00	\$ 375.00
200-01-5702	AD&D	\$ -	\$ 26.40
200-01-5708	Dental	\$ -	\$ 487.92
200-01-5713	Health	\$ -	\$ 9,650.16
200-01-5715	Life	\$ -	\$ 116.40
200-01-5718	Vision	\$ -	\$ 107.16
200-01-5725	Global Life	\$ -	\$ 2,717.88
200-01-5751	Salaries/Wages Expense	\$ 22,637.89	\$ 24,710.40
200-01-5754	Social Security - Employer Paid	\$ 1,248.00	\$ 1,541.47
200-01-5755	Medicare Expense	\$ 312.00	\$ 345.03
200-01-5756	Longevity	\$ 404.00	\$ 540.00
200-01-5758	Payroll Expenses	\$ 250.00	\$ -
200-01-5759	TMRS-Employee Contribution	\$ -	\$ 1,595.46
200-01-5786	Overtime	\$ -	\$ 100.00
200-01-5821	Major Equipment	\$ 4,250.00	\$ 3,000.00
200-01-5831	Aggregate	\$ 1,000.00	\$ 500.00
200-01-5841	Chemicals	\$ 5,000.00	\$ 2,500.00
200-01-5846	Leak Repair	\$ 2,500.00	\$ 2,000.00
200-01-5847	CLWSC water	\$ 150,000.00	\$ 240,000.00
200-01-5848	GBRA	\$ 96,100.00	\$ 105,000.00
200-01-5870	Subscriptions	\$ 750.00	\$ 750.00
200-01-5906	Postage	\$ -	\$ 5,400.00
200-01-5911	Office Supplies	\$ 2,250.00	\$ 2,250.00
200-01-5922	Sales and Use Tax - Water	\$ 15,243.23	\$ 15,000.00
200-01-5963	Electric	\$ 41,250.00	\$ 47,500.00
200-01-5964	Gas / Propane	\$ 650.00	\$ 650.00
200-01-5965	Telephones/Broadband/Internet	\$ 5,000.00	\$ 5,000.00
200-01-5968	Cell Phone Allowance	\$ 750.00	\$ -
	Total	\$ 1,000,913.72	\$ 1,159,997.77

Account #	Account Description	2022-2023 Current	2023-2024 Adopted Budget
Sewer			
200-02-5031	Blanco CTSRCO 2017B - Interest Expense Only	\$ 30,000.00	\$ 27,809.00
200-02-5051	Bond Agent Fees-Wilmington Trus	\$ 250.00	\$ -
200-02-5053	Bond Agent Fees CTSRCO 2017B	\$ 500.00	\$ 500.00
200-02-5058	Bond Agent Fees CTSRCO 2019	\$ 300.00	\$ 300.00
200-02-5060	Garbage	\$ 307,000.00	\$ 307,000.00
200-02-5070	INFRAMARK	\$ 566,318.60	\$ 566,320.00
200-02-5121	Blanco CTSRCO 2017B	\$ 127,809.00	\$ 127,809.00
200-02-5122	Blanco CTSRCO 2019	\$ 115,160.00	\$ 115,160.00
200-02-5123	TWDB Escrow Fees-Wil Trust	\$ 200.00	\$ 350.00
200-02-5125	TWDB Escrow Fees for 2017B	\$ 300.00	\$ 300.00
200-02-5127	Blanco CTSRCO 2019 - Interest Expense Only	\$ 30,000.00	\$ 44,404.00
200-02-5201	Computer Maintenance	\$ -	\$ 500.00
200-02-5331	Computer - Software & Updates	\$ 27,500.00	\$ 39,214.49
200-02-5611	Legal Notices/Publications	\$ -	\$ 500.00
200-02-5641	Legal Fees	\$ 17,500.00	\$ 19,000.00
200-02-5642	Permits	\$ 1,100.00	\$ 1,500.00
200-02-5643	Permitting/Legal - Discharge	\$ 1,325.00	\$ 1,000.00
200-02-5644	Professional Fees	\$ 8,250.00	\$ 65,000.00
200-02-5645	Engineering - WWTP	\$ 1,500.00	\$ 10,000.00
200-02-5646	Janitorial	\$ 375.00	\$ 375.00
200-02-5751	Salaries/Wages Expense	\$ 22,637.89	\$ 24,710.40
200-02-5754	Social Security - Employer Paid	\$ 1,248.00	\$ 1,541.47
200-02-5755	Medicare Expense	\$ 312.00	\$ 345.03
200-02-5758	Payroll Expenses	\$ 250.00	\$ -
200-02-5759	TMRS-Employee Contribution	\$ -	\$ 1,595.46
200-02-5821	Major Equipment	\$ 4,250.00	\$ 5,000.00
200-02-5822	Plant Maintenance	\$ -	\$ -
200-02-5841	Chemicals	\$ 5,000.00	\$ 2,500.00
200-02-5906	Postage	\$ -	\$ 5,400.00
200-02-5911	Office Supplies	\$ 2,250.00	\$ 2,250.00
200-02-5921	Sales and Use Tax - Sewer	\$ 8,925.00	\$ 9,000.00
200-02-5963	Electric	\$ 41,250.00	\$ 47,500.00
200-02-5964	Gas / Propane	\$ 650.00	\$ 3,000.00
200-02-5965	Telephones/Broadband/Internet	\$ 5,000.00	\$ 5,000.00
200-02-5966	Water's Edge Trash	\$ 1,250.00	\$ 1,250.00
200-02-5968	Cell Phone Allowance	\$ 750.00	\$ -
	Total	\$ 1,329,160.49	\$ 1,436,133.85

I & S Fund

Account #	Account Description	2022-2023 Current		2023-2024 Adopted Budget	
Revenue					
300-4001	Current I&S	\$	454,988.00	\$	509,659.44
300-4002	Current Interest (I & S)	\$	750.00	\$	1,000.00
300-4003	Current Penalty (I & S)	\$	1,850.00	\$	2,500.00
300-4004	Delinquent Interest (I&S)	\$	750.00	\$	750.00
300-4005	Delinquent Penalty (I&S)	\$	500.00	\$	750.00
300-4006	Delinquent I&S	\$	4,000.00	\$	4,000.00
300-4013	Current Overages	\$	25.00	\$	100.00
300-4805	Interest Income	\$	-	\$	27,000.00
	Total	\$	462,863.00	\$	545,759.44
Water					
300-01-5051	Bond Agent Fees-Wilmington Trus	\$	-	\$	1,000.00
300-01-5052	Bond Agent Fees CIP Water 2017A	\$	500.00	\$	500.00
300-01-5054	CIP Water 2017A (L1000633)	\$	30,300.00	\$	136,151.00
300-01-5056	CIP Water 2020 (L1001127)	\$	359,219.10	\$	65,256.00
	Total	\$	390,019.10	\$	202,907.00
Sewer					
300-02-5059	Lift Station 2023	\$	-	\$	55,308.44
		\$	-	\$	55,308.44
Non-Dept					
300-06-5032	2015 Series - (TIB)	\$	30,000.00	\$	252,944.00
		\$	30,000.00	\$	252,944.00

Court Fund

Account #	Account Description	2022-2023 Current		2023-2024 Adopted Budget	
Revenue					
400-4301	CTF (Court Technology Fund - \$4.00)	\$	1,000.00	\$	2,500.00
400-4307	MCBS (Municipal Court Building Security - \$4.90)	\$	3,000.00	\$	3,100.00
400-4308	MCTF	\$	2,500.00	\$	-
	Total	\$	6,500.00	\$	5,600.00
Court TF					
400-04-5854	Municipal Court Bldg Security	\$	2,241.00	\$	1,700.00
400-04-5855	Municipal Court Technology Fund	\$	-	\$	-
	Total	\$	2,241.00	\$	1,700.00

Hotel/Motel Fund

Account #	Account Description	2022-2023 Current		2023-2024 Adopted Budget
Revenue				
500-4130	Hotel Occupancy Tax	\$	-	\$ 130,000.00
500-4140	Hotel Occupancy Interest	\$	-	\$ 100.00
	Total	\$	-	\$ 130,100.00
Non-Dept				
500-06-5100	Chamber of Commerce (Payn	\$	-	\$ 90,000.00
100-01-5102	Blanco Historic Preservation	\$	2,000.00	\$ 3,500.00
100-06-5151	Keep Blanco Beautiful	\$	2,000.00	\$ 2,000.00
		\$	-	\$ 95,500.00

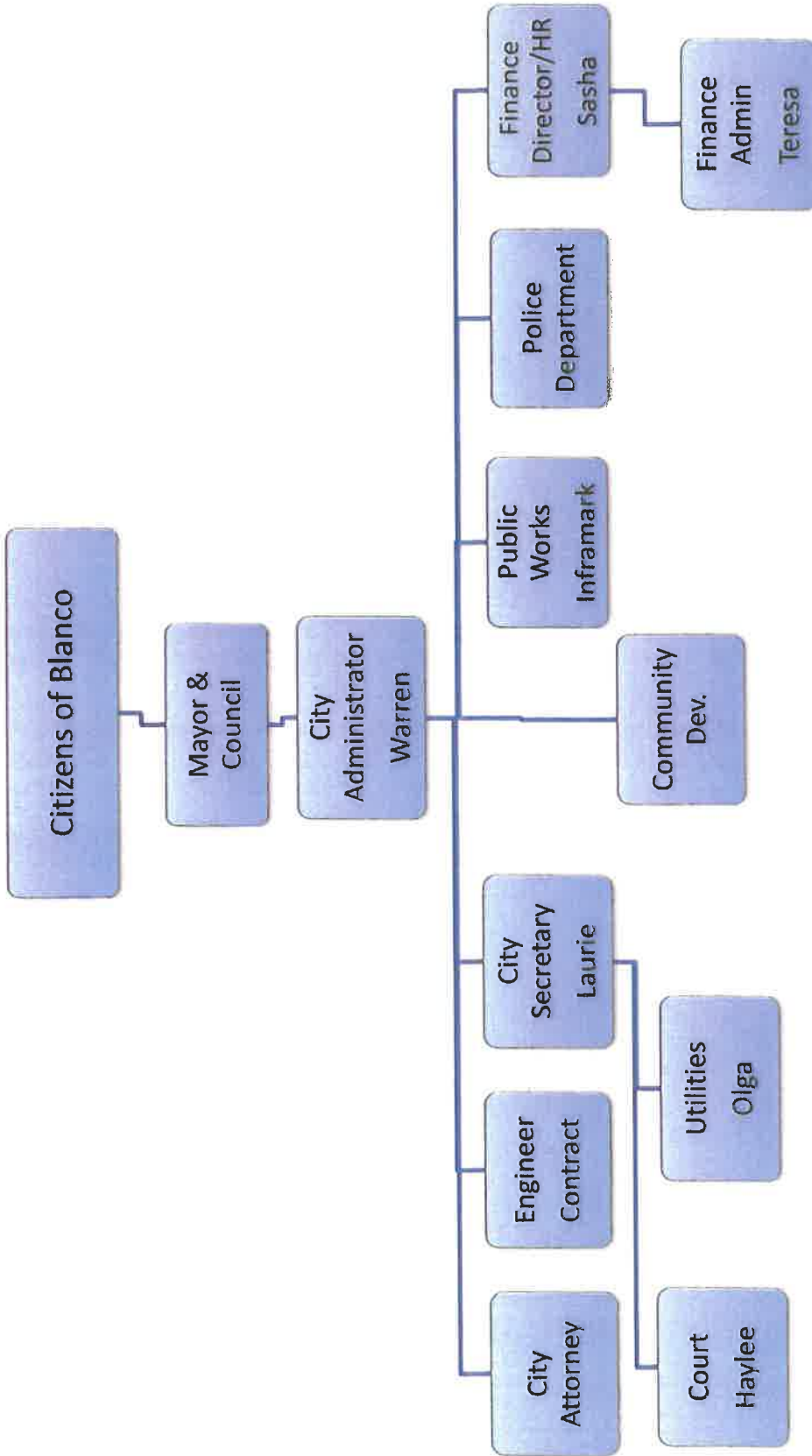


City of Blanco

P.O. Box 750 Blanco, Texas 78606
Office 830-833-4525 Fax 830-833-4121

Holiday Schedule

New Year's Day	Jan. 1, 2024
MLK, Jr. Day	Jan. 15, 2024
Presidents' Day	Feb. 19, 2024
Good Friday (1/2 Day)	March 29, 2024
Memorial Day	May 27, 2024
Lavender Fest	June 14, 2024
Independence Day	July 4, 2024
Labor Day	Sept. 2, 2024
Columbus Day	Oct. 14, 2024
Veterans' Day	Nov. 11, 2024
Thanksgiving Day	Nov. 28, 2024
Day After Thanksgiving	Nov. 29, 2024
Christmas Day	Dec. 25, 2024
Day After Christmas Day	Dec. 26, 2024
Personal Day (1)	Any Day of the Year (must be pre-approved by Dept Head)





Appendix

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

CITY OF BLANCO
 Taxing Unit Name
300 Pecan St., Blanco, 78606
 Taxing Unit's Address, City, State, ZIP Code

(830) 833-4525
 Phone (area code and number)
https://cityofblancotx.gov
 Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ <u>273,892,104</u>
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ <u>0</u>
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ <u>273,892,104</u>
4.	2022 total adopted tax rate.	\$ <u>0.357700</u> /\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2021 appraised Value.	
	A. Original 2022 ARB values:.....	\$ <u>0</u>
	B. 2022 values resulting from final court decisions:.....	-\$ <u>0</u>
	C. 2022 value loss. Subtract B from A. ³	\$ <u>0</u>
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:.....	\$ <u>0</u>
	B. 2022 disputed value:.....	-\$ <u>0</u>
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ <u>0</u>
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ <u>0</u>

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>273,892,104</u>
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ <u>203,580</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ <u>1,313,510</u> C. Value loss. Add A and B. ⁶	\$ <u>1,517,090</u>
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>0</u> B. 2023 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>1,517,090</u>
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>272,375,014</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>974,285</u>
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ <u>988</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>975,273</u>
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>342,485,111</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>0</u> 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> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>0</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ <u>342,485,111</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 § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ <u>2,790,551</u>
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ <u>0</u>
	C. Total value under protest or not certified. Add A and B.	\$ <u>2,790,551</u>
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>345,275,662</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>12,697,740</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>12,697,740</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>332,577,922</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.293246</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.000000</u> /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.191700</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>273,892,104</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 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>525,051</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>988</u>	
	B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ <u>0</u>	
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u>	
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>988</u>	
	E. Add Line 30 to 31D.	\$ <u>526,039</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>332,577,922</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.158170</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u>	
	B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>0</u>	
	B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ <u>0</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100

²³ [Reserved for expansion]

²⁴ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u> 0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ <u>0.000000</u>/\$100</p>	\$ <u>0.000000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u> 0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ <u>0.000000</u>/\$100</p>	\$ <u>0.000000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u> 0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.000000</u>/\$100</p>	\$ <u>0.000000</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.158170</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>321,855</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.096775</u>/\$100</p> <p>C. Add Line 40B to Line 39. \$ <u>0.254945</u>/\$100</p>	\$ <u>0.254945</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.263868</u> /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>509,659</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>509,659</u></p>	\$ <u>509,659</u>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	\$ <u>0</u>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	\$ <u>509,659</u>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>98.00</u> %</p> <p>B. Enter the 2022 actual collection rate. <u>97.00</u> %</p> <p>C. Enter the 2021 actual collection rate. <u>98.00</u> %</p> <p>D. Enter the 2020 actual collection rate. <u>99.00</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p> <p style="text-align: right;"><u>98.00</u> %</p>	<u>98.00</u> %
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ <u>520,060</u>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>345,275,662</u>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ <u>0.150621</u> /\$100
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ <u>0.414489</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.04(b)
³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0.000000</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>332,910</u>
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>345,275,662</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.096418</u> /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.293246</u> /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.414489</u> /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.318071</u> /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(f)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(f)

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate \$ <u>0.278884</u> /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
B.	Unused increment rate (Line 66) \$ <u>0.022500</u> /\$100	
C.	Subtract B from A \$ <u>0.256384</u> /\$100	
D.	Adopted Tax Rate \$ <u>0.357700</u> /\$100	
E.	Subtract D from C \$ <u>-0.101315</u> /\$100	
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate \$ <u>0.384100</u> /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
B.	Unused increment rate (Line 66) \$ <u>0.000000</u> /\$100	
C.	Subtract B from A \$ <u>0.384100</u> /\$100	
D.	Adopted Tax Rate \$ <u>0.350300</u> /\$100	
E.	Subtract D from C \$ <u>0.033800</u> /\$100	
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate \$ <u>0.280500</u> /\$100 As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)	
B.	Unused increment rate \$ <u>0.000000</u> /\$100	
C.	Subtract B from A \$ <u>0.280500</u> /\$100	
D.	Adopted Tax Rate \$ <u>0.350300</u> /\$100	
E.	Subtract D from C \$ <u>-0.069799</u> /\$100	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ <u>0.000000</u> /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.318071</u> /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.158170</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>345,275,662</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.144811</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.150621</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.453602</u> /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

Not Applicable

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.293246 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

- Voter-approval tax rate.** \$ 0.318071 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

- De minimis rate.** \$ 0.453602 /\$100
 If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print here ➤ Candice Fry
 Printed Name of Taxing Unit Representative

sign here ➤ *Candice Fry*
 Taxing Unit Representative

07/27/2023
 Date

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