



## CITY OF EL LAGO

### MEETING OF THE CITY COUNCIL 411 TALLOWOOD DRIVE, EL LAGO, TEXAS 77586 SEPTEMBER 12, 2023 – 7:00 P.M.

NOTICE is hereby given of a meeting of the City Council of the City of El Lago, County of Harris, State of Texas, to be held at seven o'clock (7:00) PM on September 12, 2023 at the City Hall Events Room, 411 Tallowood Drive, El Lago, Texas, for the purpose of considering the numbered items below.

#### AGENDA

**1. Call to Order**

**2. Invocation and/or Pledge of Allegiance**

**3. Declaration of a Quorum**

*3.1. Announce Absent Members of Council*

**4. Citizen Comments**

*Citizens who wish to speak to the City Council will be heard at this time. In compliance with the Texas Open Meetings Act, unless the subject matter of the comment is on this agenda, the City staff and City Council Members are prevented from discussing the subject and may respond only with brief statements of factual information or existing policy. Citizens are limited to three (3) minutes for their comments to the City Council.*

**5. Public Hearing**

*5.1. Public hearing regarding the proposed FY2024 Budget for the City of El Lago.*

**6. New Business**

*6.1. Consider/ Approve Ordinance 501 adopting the FY2024 Budget with a total tax rate of \$0.427244 including total revenues of \$2,325,207, total transfers of \$387,511 and total expenses of \$2,712,718*

*6.2. Consider/Approve ratifying the 2023 property tax rate of \$0.427244 in support of the FY2024 Budget.*

**7. Future Agenda Item Requests**

**Scheduled**

<i>Public Hearing for tax rate</i>	<i>09/13/2023</i>
<i>2023 Tax Adoption</i>	<i>09/13/2023</i>

**8. Adjournment**

**ALL AGENDA ITEMS ARE SUBJECT TO ACTION**

*The City Council of the City of El Lago, Texas, reserves the right to adjourn into executive session at any time during the course of the meeting to discuss any of the matters listed above, as authorized by the Texas Government Code, §551.071 (Consultation with Attorney), §551.072 (Deliberations about Real Property), §551.073 (Deliberations about Gifts and Donations), §551.074 (Personnel Matters), §551.076 (Deliberations about Security Devices), §551.077 (Agency Financed by Federal Government), §551.084 (Exclusion of Witness from Hearing), §551.086 (Meeting Concerning Municipally Owned Utility), §551.087 (Deliberations Regarding Economic Development), §551.088 (Deliberations Regarding Licensing Testing Exam), & §418.183(f) (Texas Disaster Act: regarding Critical Infrastructure).*

*In compliance with the Americans with Disabilities Act, the City of El Lago will provide for reasonable accommodations for persons attending City Council Meetings. Requests should be received 48 hours prior to the meetings. Please contact the City office at 281-326-1951.*

**I CERTIFY THAT A COPY OF THIS NOTICE OF THE CITY COUNCIL MEETING FOR THE DATE LISTED ABOVE WAS POSTED AT CITY HALL, 411 TALLOWOOD DRIVE, EL LAGO, TEXAS, AT LEAST 72 HOURS IN ADVANCE PER THE TEXAS OPEN MEETINGS ACT.**

*Missie Adkins*  
Missie Adkins, Acting City Secretary

**ORDINANCE NO. 501**

**AN ORDINANCE APPROVING AND ADOPTING THE CITY OF EL LAGO, TEXAS, GENERAL BUDGET FOR FISCAL YEAR 2023-2024; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH YEAR AS REFLECTED IN SAID BUDGET; ESTABLISHING THE PROCEDURE FOR INTRA-BUDGET TRANSFERS; AND, CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT.**

\* \* \* \* \*

**WHEREAS**, within the time and in the manner required by law, the Mayor presented to the City Council (the "Council") of the City of El Lago, Texas (the "City") a proposed general budget of expenditures of the City for Fiscal Year 2023-2024, beginning October 1, 2023 and ending September 30, 2024 (the "Budget"); and

**WHEREAS**, pursuant to a motion of the Council and after notice required by law, a public hearing on the Budget was held on September 12, 2023, at 7:00 PM, at which hearing all persons had the right to be present and to be heard, and those who requested to be heard were heard; and

**WHEREAS**, the Council has considered the Budget and has made such changes to the Budget as in its judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

**WHEREAS**, pursuant to § 102.007 Texas Local Government Code a record vote of the Council was taken; and

**WHEREAS**, a copy of the Budget has been filed with the City Secretary, and the Council now desires to approve and adopt the Budget; and, **NOW, THEREFORE**,

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EL LAGO:**

**SECTION 1. THAT** the facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

**SECTION 2. THAT** the City Council (the "Council") of the City of El Lago, Texas (the "City") hereby approves and adopts the budget described in the preamble of this Ordinance, a copy of which is attached hereto as "Exhibit A" and is made a part of this Ordinance for all purposes, and a copy of which is filed with the City Secretary (the "Budget"). The Budget shall remain on file in the office of the City Secretary as a public record.

**SECTION 3. THAT** the City Secretary is hereby directed to place on the Budget a cover sheet containing the language required by Section 102.007 of the Texas Local Government Code.

**SECTION 4. THAT** in support of the Budget, and by virtue of the adoption of the Budget, including any and all changes made to the Budget, the several amounts specified for the various purposes named in the Budget are hereby appropriated to and for such purposes.

**SECTION 5. THAT** the Council takes cognizance of the fact that in order to facilitate operations of the City, and its various departments and activities, and to make adjustments occasioned by events transpiring during the Fiscal Year, some transfer may be necessary to and from some accounts contained within the Budget as originally adopted. Accordingly, should the Mayor from time to time determine that transfers are necessary from unexpended funds in one or more Budget accounts to another Budget account, and the same may be accomplished without creating a deficit in the requirements of any City Department or activity, then the Mayor shall recommend such transfers to the Council. Upon approval by the Council, an amendment sheet reflecting such transfer or transfers shall be attached to the Budget as specifically adopted, whereupon the Council shall treat such funds as if they had been thus budgeted through this Ordinance.

**PASSED, APPROVED, AND ADOPTED ON SEPTEMBER 12, 2023  
RECORD VOTE OF THE CITY COUNCIL:**

<u><i>Council Member</i></u>	<u><i>Position</i></u>	<u><i>For</i></u>		<u><i>Against</i></u>		<u><i>Present</i></u>		<u><i>Absent</i></u>
Charles Parette	1							
Jeff Michalak	2							
Darin Clark	3							
John Skelton	4							
Ann Vernon	5							

**SIGNATURES**

**FOR THE CITY OF EL LAGO:**

\_\_\_\_\_  
**SHAWN FINDLEY, MAYOR**

**ATTEST:**

\_\_\_\_\_  
**Missie Adkins, Acting City Secretary**

EXHIBIT A - CITY OF EL LAGO MUNICIPAL BUDGET: FY 2023-2024

# City Of El Lago

Fiscal Year October 2023 – September 2024

Proposed Budget

Tuesday, September 12, 2023

This budget will raise more total property taxes than last year's budget by \$116,598 | 8.28%, and of that amount \$3,882 is tax revenue to be raised from new property added to the tax roll this year.

**Property Tax Rate Comparison**

	2023-2024	2022-2023
Property Tax Rate:	\$0.427244/100	\$0.435857/100
No-New-Revenue Tax Rate:	\$0.395347/100	\$0.422803/100
No-New-Revenue M&O Tax Rate:	\$0.352651/100	\$0.376628/100
Voter Approval Tax Rate:	\$0.427244/100	\$0.435857/100
Debt Rate:	\$0.042696/100	\$0.046048/100

The members of the governing body voted on the budget as follows:

<u>CouncilMember</u>	<u>Position</u>	<u>For</u>	<u>Against</u>	<u>Present</u>	<u>Absent</u>
Charles Parette	1				
Jeff Michalak	2				
Darin Clark	3				
John Skelton	4				
Ann Vernon	5				

The following table compares the taxes imposed on the average residence homestead by City of El Lago last year to the taxes proposed to be imposed on the average residence homestead by City of El Lago this year. (\*\*2023 calculations are based on the estimated appraised values (uncertified) provided by the HCAD on July 25, 2023.)

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.435857	\$0.427244	decrease of -0.008613, or -1.98%
Average homestead taxable value	\$271,852	\$297,217	increase of 25,365, or 9.33%
Tax on average homestead	\$1,184.89	\$1,269.84	increase of 84.95, or 7.17%
Total tax levy on all properties	\$1,408,193	\$1,524,791	increase of 116,598, or 8.28%

Total Municipal Debt Obligations (secured by property taxes): \$ 156,132.00

In accordance with Texas Tax Code 26.04(e-5), the tax rate calculation forms used to calculate the city's no-new-revenue tax rate and the voter-approval tax rate for the tax year in which the fiscal year begins are included as an appendix.

**CITY OF EL LAGO**  
**FY2024 PROPOSED BUDGET - AS OF 2023-08-16**

	FY2022	FY2023		FY2024
	Actual	Amended Budget	Projected EOY	Proposed
<b>Income</b>				
41000 · Ad Valorem Tax	1,257,386.19	1,297,650.00	1,285,445.00	1,397,413.00
41200 · Other Taxes	403,696.62	385,500.00	423,000.00	436,800.00
42000 · Permits & Licenses	52,315.00	46,250.00	53,085.00	101,085.00
42500 · Community Center Income	94,583.02	80,600.00	81,885.00	85,600.00
43000 · Court Income	103,382.45	107,735.00	93,380.00	107,000.00
45000 · Earned Interest	4,750.22	1,800.00	38,000.00	25,000.00
46000 · Intergovernmental Revenue	224,367.36	381,945.00	555,233.00	134,522.00
47000 · Miscellaneous Income	38,886.66	40,287.00	46,043.00	37,787.00
<b>Total Income</b>	<b>2,179,367.52</b>	<b>2,341,767.00</b>	<b>2,576,071.00</b>	<b>2,325,207.00</b>
<b>Expense</b>				
70000 · GENERAL GOVERNMENT	630,931.83	901,039.00	1,001,127.00	770,748.00
73000 · PUBLIC HEALTH EXPENSES	201,505.77	202,750.00	200,830.00	201,250.00
74000 · COURT EXPENSES	94,877.22	105,235.00	95,625.00	109,450.00
75000 · PUBLIC SAFETY EXPENSES	1,016,410.27	1,057,656.00	1,055,856.00	1,123,495.00
76000 · BOARD & COMMISSION EXPENSE	-	500.00	-	-
77000 · COMMUNITY CENTER	48,061.05	56,200.00	59,460.00	85,875.00
78101 · MOBILITY	2,944.09	331,782.00	132,700.00	338,900.00
79000 · PARKS EXPENSE	5,088.73	3,000.00	3,000.00	83,000.00
<b>Total Expense</b>	<b>1,999,818.96</b>	<b>2,658,162.00</b>	<b>2,548,598.00</b>	<b>2,712,718.00</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>179,548.56</b>	<b>(316,395.00)</b>	<b>27,473.00</b>	<b>(387,511.00)</b>
<b>Debt</b>				
49001 · DEBT SERVICE (I&S) TAXES	153,868.73	153,092.00	150,707.00	156,132.00
70001 · DEBT EXPENSE	152,787.00	154,520.00	154,520.00	156,132.00

<b>Funds From Other Bank Accounts in Support Of The Budget</b>		<b>Support FY2023</b>		<b>Support FY2024</b>
<b>General Operating Account</b>	<b>Projected Balance</b>			
Projected EOY General Fund	27,473.00			
Emergency Operating Fund	418,000.00			
Projects	120,000.00		Entrances	80,000.00
Metro	337,401.00	198,282.00	Streets and Walks	205,401.00
Funds from PEG	39,665.00	20,000.00	Media Equip	20,000.00
Funds from Child Safety Expense	26,915.00		Witty Fence	12,000.00
Funds from Building Security	14,567.00			
Projected Funds from ARPA Grant	70,110.00	98,113.00	ARPA	70,110.00
<b>Total Funds From Other Accounts</b>	<b>1,054,131.00</b>	<b>316,395.00</b>		<b>387,511.00</b>

<b>Net Budget (+ = Surplus, - = Deficit)</b>	-	-
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**CITY OF EL LAGO**  
**FY2024 PROPOSED BUDGET - AS OF 2023-08-16**

	FY2022	FY2023		FY2024
	Actual	Amended Budget	Projected EOY	Proposed
<b>Income</b>				
<b>41000 · Ad Valorem Tax</b>				
41110 · M&O-Current Ad Valorem Taxes	1,196,568.39	1,280,000.00	1,248,445.00	1,372,413.00
41120 · M&O-Delinquent Ad Valorem Taxes	40,559.12	8,000.00	25,000.00	15,000.00
41130 · M&O-Penalty / Interest Income	20,258.68	9,500.00	12,000.00	10,000.00
41131 · M&O-Rendition Penalty	0.00	150.00	0.00	0.00
<b>Total 41000 · Ad Valorem Tax</b>	<b>1,257,386.19</b>	<b>1,297,650.00</b>	<b>1,285,445.00</b>	<b>1,397,413.00</b>
<b>41200 · Other Taxes</b>				
<b>41210 · Franchise Taxes</b>				
41210a · Centerpoint Gas Franchise Tax	30,297.65	25,000.00	30,000.00	30,000.00
41210b · Centerpoint Electric Franchise	82,888.49	80,000.00	81,000.00	81,000.00
41210c · Telecomm Franchise Tax	2,669.17	3,200.00	2,500.00	2,500.00
41210d · Comcast Franchise Tax	41,717.53	43,000.00	40,100.00	40,000.00
41211 · PEG Fees (1%)	8,343.71	8,600.00	8,000.00	8,000.00
<b>Total 41210 · Franchise Taxes</b>	<b>165,916.55</b>	<b>159,800.00</b>	<b>161,600.00</b>	<b>161,500.00</b>
41220 · Sales Taxes	213,053.11	200,000.00	234,600.00	250,000.00
41230 · Mixed Drink Taxes	21,401.46	22,000.00	23,500.00	22,000.00
41240 · Child Safety Tax from HCTA-C	3,325.50	3,700.00	3,300.00	3,300.00
<b>Total 41200 · Other Taxes</b>	<b>403,696.62</b>	<b>385,500.00</b>	<b>423,000.00</b>	<b>436,800.00</b>
<b>42000 · Permits &amp; Licenses</b>				
42100 · Building Permits	51,100.00	45,000.00	52,000.00	100,000.00
42200 · Miscellaneous Permits	880.00	700.00	700.00	700.00
42300 · Animal Control & Licensing	335.00	550.00	385.00	385.00
<b>Total 42000 · Permits &amp; Licenses</b>	<b>52,315.00</b>	<b>46,250.00</b>	<b>53,085.00</b>	<b>101,085.00</b>
<b>42500 · Community Center Income</b>				
42501 · Full Membership Revenues	24,294.47	27,000.00	18,500.00	20,000.00
<b>42510 · Pool Income</b>				
42513 · Pool Party Rental Income	2,752.50	2,000.00	1,800.00	2,500.00
42514 · Swim Team Income	2,377.43	2,400.00	2,800.00	4,000.00
42515 · Guest Fee Income	2,953.55	2,600.00	4,500.00	2,600.00
42516 · Pool Membership Income	8,388.00	6,000.00	6,000.00	5,500.00
42510 · Pool Income - Other	21.70			
<b>Total 42510 · Pool Income</b>	<b>16,493.18</b>	<b>13,000.00</b>	<b>15,100.00</b>	<b>14,600.00</b>
42520 · Tennis Court Income	4,878.80	3,000.00	2,000.00	3,000.00
42530 · Event Room Income	11,807.00	6,000.00	11,200.00	10,000.00
42540 · Fitness Center Income	37,044.57	31,500.00	35,000.00	38,000.00
42550 · Miscellaneous Comm. Ctr. Inc.	65.00	100.00	85.00	0.00
<b>Total 42500 · Communit Center Income</b>	<b>94,583.02</b>	<b>80,600.00</b>	<b>81,885.00</b>	<b>85,600.00</b>



**CITY OF EL LAGO**  
**FY2024 PROPOSED BUDGET - AS OF 2023-08-16**

	FY2022	FY2023		FY2024
	Actual	Amended Budget	Projected EOY	Proposed
<b>43000 · Court Income</b>				
<b>43100 · Court Fees and Fines</b>				
43101 · Court Fees/Fines	79,548.99	80,000.00	76,000.00	89,000.00
43102 · Warrant Fees	4,415.00	5,500.00	2,700.00	3,000.00
43103 · Court Education Fund	0.00	0.00	0.00	0.00
43104 · FTA Fund	0.00	35.00	150.00	0.00
43105 · Time Payment Reimbursement Fee	543.03	500.00	80.00	0.00
<b>43200 · Court Fines for Designated Fund</b>				
43201 · Building Security Fund	3,999.62	4,800.00	3,200.00	3,200.00
43202 · Court Technology Fund	3,298.82	3,800.00	2,500.00	2,600.00
43203 · Child Safety Fund	613.21	400.00	450.00	600.00
43204 · Arrest Fees for LPD	2,827.18	2,200.00	2,500.00	2,500.00
43205 · Local Truancy Prevention Fund	3,883.30	4,000.00	2,800.00	3,100.00
<b>Total 43200 · Court Fines for Desig Fund</b>	<b>14,622.13</b>	<b>15,200.00</b>	<b>11,450.00</b>	<b>12,000.00</b>
43300 · Court State & City Shared Fines	4,253.30	6,500.00	3,000.00	3,000.00
<b>Total 43000 · Court Income</b>	<b>103,382.45</b>	<b>107,735.00</b>	<b>93,380.00</b>	<b>107,000.00</b>
<b>45000 · Earned Interest</b>	4,750.22	1,800.00	38,000.00	25,000.00
<b>46000 · Intergovernmental Revenue</b>				
46100 · General Mobility Revenue	132,000.00	132,000.00	132,000.00	132,000.00
46101 · COVID Expense Reimburse Grant	2,522.28	2,500.00	2,500.00	2,522.00
46102 · ARPA-CLFRF Grant Income	89,845.08	247,445.00	420,733.00	0.00
<b>Total 46000 · Intergovernmental Revenue</b>	<b>224,367.36</b>	<b>381,945.00</b>	<b>555,233.00</b>	<b>134,522.00</b>
<b>47000 · Miscellaneous Income</b>				
47100 · Other Miscellaneous Income	603.28	2,000.00	7,233.00	1,000.00
47200 · Credit Card Convenience Fees	5,422.97	6,000.00	5,000.00	5,400.00
47300 · Park & Pavilion Rental Income	950.00	800.00	750.00	500.00
47400 · Special Expense Income	0.00	2,000.00	3,376.00	3,000.00
47500 · LVPD Rental Income	24,987.04	24,987.00	24,987.00	24,987.00
47600 · Sale of Excess Equipment	2,960.00	0.00	697.00	0.00
47800 · Intermodal Permit Fees	3,963.37	4,500.00	4,000.00	2,900.00
<b>Total 47000 · Miscellaneous Income</b>	<b>38,886.66</b>	<b>40,287.00</b>	<b>46,043.00</b>	<b>37,787.00</b>
<b>Total Income</b>	<b>2,179,367.52</b>	<b>2,341,767.00</b>	<b>2,576,071.00</b>	<b>2,325,207.00</b>

**CITY OF EL LAGO**  
**FY2024 PROPOSED BUDGET - AS OF 2023-08-16**

Expense	FY2022	FY2023		FY2024
	Oct '21 - Sep 22	Amended Budget	Projected EOY	Proposed
<b>70000 · GENERAL GOVERNMENT</b>				
70100 · Administrative Salaries	110,589.39	132,334.00	105,500.00	107,000.00
70120 · Maintenance Salaries	87,327.85	91,350.00	90,000.00	94,500.00
70140 · Payroll Bonus/Expenses	3,000.00	3,000.00	2,750.00	3,000.00
70200 · Employee Benefits	14,999.40	16,650.00	17,460.00	31,000.00
70210 · Pension	3,032.81	3,200.00	2,560.00	5,200.00
70220 · Social Security & Medicare	22,238.45	24,150.00	21,000.00	25,000.00
70230 · Workers' Compensation Insurance	4,622.00	6,500.00	5,562.00	5,700.00
70300 · Building Maintenance Expense	19,787.75	25,000.00	25,000.00	25,000.00
70310 · Vehicle & Equipment Maintenance				
70311 · Fuel for Vehicles & Equipment	2,110.45	3,000.00	2,000.00	2,000.00
70312 · Vehicle Maintenance	1,834.24	2,000.00	2,000.00	2,000.00
70313 · Vehicle Capital Expense	0.00	0.00	0.00	8,376.00
<b>Total 70310 · Vehicle &amp; Equipment Maintenance</b>	<b>3,944.69</b>	<b>5,000.00</b>	<b>4,000.00</b>	<b>12,376.00</b>
70320 · Maintenance Empl. Clothing	441.37	800.00	1,096.00	800.00
70330 · New/Replacement Equipment	3,232.54	5,000.00	5,000.00	6,000.00
70350 · Grounds Maintenance				
70351 · Lawns & Maintenance	36,728.75	32,940.00	32,940.00	33,000.00
70352 · Other Grounds Maintenance	261.00	21,360.00	21,360.00	20,000.00
<b>Total 70350 · Grounds Maintenance</b>	<b>36,989.75</b>	<b>54,300.00</b>	<b>54,300.00</b>	<b>53,000.00</b>
70360 · Fire Protection Equipment	2,125.00	3,000.00	3,600.00	2,000.00
70500 · Insurance and Bonds	14,632.38	17,000.00	18,000.00	17,000.00
70550 · Bank Service/Credit Card Fees				
70551 · Credit Card Processing Fees	216.00	4,000.00	4,600.00	4,000.00
70550 · Bank Service/Credit Card Fees - Other	7,224.56	4,000.00	560.00	4,000.00
<b>Total 70550 · Bank Service/Credit Card Fees</b>	<b>7,440.56</b>	<b>8,000.00</b>	<b>5,160.00</b>	<b>8,000.00</b>
70600 · Honoraria	5,610.00	5,700.00	5,700.00	5,700.00
70601 · Training	1,887.94	2,000.00	1,515.00	2,000.00
70700 · Advertising	4,193.02	5,000.00	5,000.00	4,500.00
70800 · Appraisal	10,035.00	10,500.00	10,500.00	11,000.00
70900 · Audit & Professional Services	18,625.00	20,000.00	20,034.00	21,500.00
71000 · Dues and Subscriptions	5,648.00	5,200.00	5,200.00	5,300.00
71100 · Legal	25,824.19	30,000.00	20,000.00	20,000.00
71200 · Special Expenses				
71201 · City Events	3,523.09	5,000.00	5,035.00	8,500.00
71202 · Employee/Public Relations Expense	0.00	1,000.00	750.00	1,000.00
71203 · Fishing Tournament	0.00		3,070.00	3,000.00
<b>Total 71200 - Special Events</b>	<b>3,523.09</b>	<b>6,000.00</b>	<b>8,855.00</b>	<b>12,500.00</b>
71300 · Telephone	9,828.86	10,000.00	11,165.00	11,500.00
71500 · Meetings	559.28	1,500.00	400.00	1,000.00
71600 · Office Supplies	4,446.00	5,000.00	5,000.00	5,000.00
71601 · Office Equipment	634.88	1,200.00	1,200.00	1,000.00
71700 · Tax Collection	1,803.07	1,800.00	1,900.00	1,850.00
71800 · Elections	728.51	4,500.00	550.00	4,500.00
71900 · Computer Expense				
71901 · Computer Software	8,972.27	10,000.00	10,850.00	10,714.00
71902 · Computer Support	2,952.66	2,000.00	2,180.00	2,255.00
71903 · Computer Utilities Service	11,513.22	13,000.00	11,275.00	12,993.00
71904 · Computer Hardware	0.00	2,500.00	1,150.00	3,000.00
<b>Total 71900 · Computer Expense</b>	<b>23,438.15</b>	<b>27,500.00</b>	<b>25,455.00</b>	<b>28,962.00</b>
71905 · Equipment Rental	1,654.29	1,810.00	1,562.00	1,800.00
72000 · Building Inspections	25,330.50	25,000.00	27,000.00	75,000.00
72001 · Floodplain Inspections				

**CITY OF EL LAGO**  
**FY2024 PROPOSED BUDGET - AS OF 2023-08-16**

	FY2022	FY2023		FY2024
	Oct '21 - Sep 22	Amended Budget	Projected EOY	Proposed
72001a · CRS Study	1,978.82	2,600.00	2,600.00	2,950.00
72001 · Floodplain Inspections - Other	3,287.51	5,000.00	5,000.00	6,000.00
<b>Total 72001 · Floodplain Inspections</b>	<b>5,266.33</b>	<b>7,600.00</b>	<b>7,600.00</b>	<b>8,950.00</b>
72100 · Utilities	52,573.84	60,000.00	52,770.00	55,000.00
72400 · PEG Expenses	5,072.86	28,000.00	8,000.00	28,000.00
72500 · ARPA-CLFRF Grant Expenses	89,845.08	247,445.00	420,733.00	70,110.00
<b>Total 70000 · GENERAL GOVERNMENT</b>	<b>630,931.83</b>	<b>901,039.00</b>	<b>1,001,127.00</b>	<b>770,748.00</b>

**CITY OF EL LAGO**  
**FY2024 PROPOSED BUDGET - AS OF 2023-08-16**

	FY2022	FY2023		FY2024
	Oct '21 - Sep 22	Amended Budget	Projected EOY	Proposed
<b>73000 · PUBLIC HEALTH EXPENSES</b>				
73100 · Mosquito control	2,672.07	1,100.00	2,450.00	2,500.00
73200 · Solid Waste Disposal	167,607.12	167,650.00	167,650.00	167,650.00
73210 · Recycling	1,226.58	0.00	0.00	100.00
73300 · Emergency Medical Services	30,000.00	30,000.00	30,000.00	30,000.00
73500 · Animal Control	0.00	4,000.00	730.00	1,000.00
<b>Total 73000 · PUBLIC HEALTH EXPENSES</b>	<b>201,505.77</b>	<b>202,750.00</b>	<b>200,830.00</b>	<b>201,250.00</b>
<b>74000 · COURT EXPENSES</b>				
74001 · Court Forms & Postage	2,442.17	2,700.00	2,700.00	2,000.00
74010 · Court Clerk Salary	66,700.65	73,185.00	67,000.00	71,500.00
74100 · Court Prosecutor	1,575.00	2,500.00	1,800.00	2,500.00
74200 · Municipal Judges	6,075.00	6,500.00	6,300.00	6,500.00
74300 · Court Training	179.00	1,600.00	1,600.00	1,600.00
74301 · Equipment Rental-Court Copier	0.00	1,500.00	0.00	
74400 · Witness Fees	42.64	0.00	0.00	150.00
74410 · Bailiff Services	3,225.00	3,000.00	2,675.00	3,000.00
74414 · Arrest Fees	2,713.03	2,800.00	2,800.00	2,700.00
74500 · Court Miscellaneous	271.00	300.00	300.00	300.00
74600 · Warrant Payments	6,020.00	7,000.00	3,700.00	5,000.00
74601 · Dues & Subscriptions-Court	0.00	150.00	150.00	400.00
74800 · Court Technology				
74801 · Court Software				9,100.00
74802 · Court Hardware				1,500.00
<b>Total 74800 · Court Technology</b>	<b>5,633.73</b>	<b>4,000.00</b>	<b>5,500.00</b>	<b>10,600.00</b>
74900 · Court Bldg Security Expense	0.00		1,100.00	3,200.00
<b>Total 74000 · COURT EXPENSES</b>	<b>94,877.22</b>	<b>105,235.00</b>	<b>95,625.00</b>	<b>109,450.00</b>

**CITY OF EL LAGO**  
**FY2024 PROPOSED BUDGET - AS OF 2023-08-16**

	FY2022	FY2023		FY2024
	Oct '21 - Sep 22	Amended Budget	Projected EOY	Proposed
<b>75000 · PUBLIC SAFETY EXPENSES</b>				
75100 · Police Department	842,820.00	885,320.00	885,320.00	936,070.00
75300 · Fire Department	161,391.24	163,811.00	163,811.00	166,300.00
75310 · Fire Marshal	647.50	4,000.00	3,200.00	4,000.00
75400 · Child Safety Expense	8,026.53	0.00	0.00	12,600.00
75600 · Emergency Management	0.00	1,000.00	0.00	1,000.00
75700 · Public Awareness & Education	3,525.00	3,525.00	3,525.00	3,525.00
<b>Total 75000 · PUBLIC SAFETY EXPENSES</b>	<b>1,016,410.27</b>	<b>1,057,656.00</b>	<b>1,055,856.00</b>	<b>1,123,495.00</b>
<b>76000 · BOARD &amp; COMMISSION EXPENSE</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>77000 · COMMUNITY CENTER</b>				
77100 · Community CenterCapital Expense	0.00		0.00	0.00
77102 · Pool-Capital Expense	0.00		0.00	0.00
77125 · Community Center Payroll	22,432.97	24,500.00	26,000.00	28,500.00
77200 · Pool General Maint & Supplies				
77201 · Pool Chemicals	9,866.50	7,000.00	9,000.00	13,500.00
77202 · Equipment & Repairs	2,152.34	3,500.00	4,000.00	23,075.00
77203 · General Maint. & Consumables	1,925.45	2,000.00	2,000.00	2,000.00
77204 · Training	1,440.00	1,500.00	2,460.00	2,500.00
77210 · Utilities-Pool	4,948.87	6,000.00	6,000.00	6,000.00
<b>Total 77200 · Pool General Maint &amp; Supplies</b>	<b>20,333.16</b>	<b>20,000.00</b>	<b>23,460.00</b>	<b>47,075.00</b>
77300 · Tennis Expense	363.41	500.00	1,000.00	1,000.00
77400 · Event Room Expense	98.83	1,500.00	1,000.00	500.00
77500 · Fitness Center Expense	4,832.68	3,500.00	3,500.00	4,000.00
77600 · Fitness Class Expense	0.00	6,200.00	4,500.00	4,800.00
<b>Total 77000 · COMMUNITY CENTER</b>	<b>48,061.05</b>	<b>56,200.00</b>	<b>59,460.00</b>	<b>85,875.00</b>
<b>78101 · MOBILITY</b>				
78110 · Streets & Sidewalks	1,614.97	330,282.00	132,000.00	337,400.00
78300 · Street Signs	1,329.12	1,500.00	700.00	1,500.00
<b>Total 78101 · MOBILITY</b>	<b>2,944.09</b>	<b>331,782.00</b>	<b>132,700.00</b>	<b>338,900.00</b>
<b>79000 · PARKS EXPENSE</b>				
79001 · Parks Capital Expense	0.00	0.00	0.00	80,000.00
79600 · Beautification-Parks & Entries	2,478.98	3,000.00	3,000.00	3,000.00
79700 · Park & Entrance Maintenance	2,609.75	0.00	0.00	0.00
<b>Total 79000 · PARKS EXPENSE</b>	<b>5,088.73</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>83,000.00</b>
<b>Total Expense</b>	<b>1,999,818.96</b>	<b>2,658,162.00</b>	<b>2,548,598.00</b>	<b>2,712,718.00</b>

**CITY OF EL LAGO**  
**FY2024 PROPOSED BUDGET - AS OF 2023-08-16**

	FY2022	FY2023		FY2024
	Oct '21 - Sep 22	Amended Budget	Projected EOY	Proposed
<b>DEBT</b>				
<b>49001 · DEBT SERVICE (I&amp;S)</b>				
49110 · I&S-Current Ad Valorem Taxes	148,768.05	151,292.00	147,465.00	145,000.00
49112 · I&S-Delinquent Ad Valorem Taxes	5,100.68	1,000.00	3,242.00	11,132.00
49113 · I&S-Penalty & Interest	0.00	800.00	0.00	0.00
<b>Total 49001 · DEBT SERVICE (I&amp;S)</b>	<u>153,868.73</u>	<u>153,092.00</u>	<u>150,707.00</u>	<u>156,132.00</u>
<b>Total Debt Income</b>	153,868.73	153,092.00	150,707.00	156,132.00
<b>Other Expense</b>				
<b>70001 · OTHER EXPENSE</b>				
<b>70020 · DEBT SERVICE</b>				
70121 · Community Center Debt-Principal	135,000.00	140,000.00	140,000.00	145,000.00
70122 · Community Center Debt-Interest	17,787.00	14,520.00	14,520.00	11,132.00
<b>Total 70020 · DEBT SERVICE</b>	<u>152,787.00</u>	<u>154,520.00</u>	<u>154,520.00</u>	<u>156,132.00</u>
<b>Total 70001 · OTHER EXPENSE</b>	<u>152,787.00</u>	<u>154,520.00</u>	<u>154,520.00</u>	<u>156,132.00</u>
<b>Total Other Expense</b>	152,787.00	154,520.00	154,520.00	156,132.00
<b>Net Other Income</b>	1,081.73	(1,428.00)	(3,813.00)	0.00

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of El Lago	281-326-1951
Taxing Unit Name	Phone (area code and number)
411 Tallowood Dr, El Lago, TX 77586	http://www.ellago-tx.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.	<b>2022 total taxable value.</b> 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). <sup>1</sup>	\$ 306,768,046
2.	<b>2022 tax ceilings.</b> 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. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 306,768,046
4.	<b>2022 total adopted tax rate.</b>	\$ 0.435857 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. <b>Original 2022 ARB values:</b> ..... \$ 6,527,308	
	B. <b>2022 values resulting from final court decisions:</b> ..... - \$ 5,676,051	
	C. <b>2022 value loss.</b> Subtract B from A. <sup>3</sup>	\$ 851,257
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. <b>2022 ARB certified value:</b> ..... \$ 21,290,817	
	B. <b>2022 disputed value:</b> ..... - \$ 6,046,003	
	C. <b>2022 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 15,244,814
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 16,096,071

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 322,864,117
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2022 market value:..... \$ 0</p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 197,688</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 197,688
11.	<p><b>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.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value:</b>..... \$ 0</p> <p><b>B. 2023 productivity or special appraised value:</b>..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 197,688
13.	<b>2022 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 322,666,429
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,406,364
16.	<b>Taxes refunded for years preceding tax year 2022.</b> 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. <sup>9</sup>	\$ 968
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 1,407,332
18.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> 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.<sup>11</sup></p> <p><b>A. Certified values:</b>..... \$ 0</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:..... + \$</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p><b>D. Tax increment financing:</b> 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.<sup>12</sup>..... - \$ 0</p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D.</p>	\$ 0

<sup>5</sup> Tex. Tax Code §26.012(15)

<sup>6</sup> Tex. Tax Code §26.012(15)

<sup>7</sup> Tex. Tax Code §26.012(15)

<sup>8</sup> Tex. Tax Code §26.03(c)

<sup>9</sup> Tex. Tax Code §26.012(13)

<sup>10</sup> Tex. Tax Code §26.012(13)

<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code §26.03(c)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. 2023 taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ <u>56,714,355</u></p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ <u>300,175,508</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. <span style="float: right;">\$ <u>356,889,863</u></span></p>	
20.	<b>2023 tax ceilings.</b> 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. <sup>16</sup>	\$ <u>0</u>
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>356,889,863</u>
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ <u>7,950</u>
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ <u>908,685</u>
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ <u>916,635</u>
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>355,973,228</u>
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.395347</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ _____ /\$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.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ <u>0.389809</u> /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>322,864,117</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 1,258,553
31.	<p><b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;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. .... + \$ 866</p> <p><b>B. 2022 taxes in TIF.</b> 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. .... - \$ 0</p> <p><b>C. 2022 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 866</p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ 1,259,419
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 355,973,228
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.353795 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 indigent health care expenditures.</b> 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. .... \$ 0</p> <p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 indigent defense compensation expenditures.</b> 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>B. 2022 indigent defense compensation expenditures.</b> 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><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>  <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 eligible county hospital expenditures.</b> 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>B. 2022 eligible county hospital expenditures.</b> 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><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> 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><b>A. Amount appropriated for public safety in 2022.</b> 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>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.353795</u> /\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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>0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.000000</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.353795</u> /\$100
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.366177</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> 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&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ 156,132</p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 156,132</p>	\$ 156,132
43.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 1,908
44.	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ 154,224
45.	<p><b>2023 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... 101.21 %</p> <p><b>B.</b> Enter the 2022 actual collection rate. .... 101.21 %</p> <p><b>C.</b> Enter the 2021 actual collection rate. .... 101.48 %</p> <p><b>D.</b> Enter the 2020 actual collection rate. .... 99.08 %</p> <p><b>E.</b> 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%. <sup>31</sup></p>	101.21 %
46.	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 152,380
47.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 356,889,863
48.	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.042696 /\$100
49.	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.408873 /\$100
D49.	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> 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.	\$ 0.000000 /\$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.	<b>Taxable Sales.</b> 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. <sup>32</sup> 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.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 356,889,863
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.395347 /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.395347 /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.408873 /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.408873 /\$100

### SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 356,889,863
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.408873 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(i)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> 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;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63.</b>	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.435857 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.435857 /\$100
D.	Adopted Tax Rate.....	\$ 0.435857 /\$100
E.	Subtract D from C.....	\$ 0.000000 /\$100
<b>64.</b>	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.460808 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.460808 /\$100
D.	Adopted Tax Rate.....	\$ 0.460534 /\$100
E.	Subtract D from C.....	\$ 0.000274 /\$100
<b>65.</b>	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.503516 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.503516 /\$100
D.	Adopted Tax Rate.....	\$ 0.485419 /\$100
E.	Subtract D from C.....	\$ 0.018097 /\$100
<b>66.</b>	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	\$ 0.018371 /\$100
<b>67.</b>	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.427244 /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code §§26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code §26.063(a)(1)

<sup>44</sup> Tex. Tax Code §26.012(8-a)

<sup>45</sup> 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.<sup>44</sup> 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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.353795 /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 356,889,863
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.140099 /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.042696 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.536590 /\$100

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

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

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.<sup>47</sup>

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.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.435857 /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> 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, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. <b>- or -</b> 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. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. <b>- or -</b> 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.	\$ 0.000000 /\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 322,666,429
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 355,973,228
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0.000000 /\$100

<sup>46</sup> Tex. Tax Code §26.042(b)

<sup>47</sup> Tex. Tax Code §26.042(f)

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ <u>0.427244</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.395347 /\$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.** ..... \$ 0.427244 /\$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.** ..... \$ 0.536590 /\$100  
 If applicable, enter the 2023 de minimis rate from Line 72.

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print here** ▶ Ann Harris Bennett  
 Harris County Tax Assessor-Collector  
 Printed Name of Taxing Unit Representative

**sign here** ▶ *Ann Harris Bennett*  
 Taxing Unit Representative

08/17/2023  
 Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)