

CITY COUNCIL STAFF SUMMARY

Meeting Date: August 11, 2022

Agenda item: 5.1

Prepared by: Brenda Morey

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION:

5.1 Discussion / action - Consider a proposed Tax Rate for FY 2022-23 and take a Record Vote - City Manager / Finance Director

X

Attachments for Reference: a) Analysis of Tax Rates: FY 2021 - 22 vs. FY 2022 - 23
b) Notice of Tax Rates
c) Notice of Public Hearing (draft)
d) 2022 Property Tax Rate Worksheets – Bexar County Tax Assessor/Collector

BACKGROUND / HISTORY: On August 4, 2022, the City's No-New-Revenue, Voter Approval and De Minimis tax rates were submitted to the City Council. (Attachment d).

The next step in the Truth in Taxation law is for City Council to consider a proposed tax rate; if the proposed tax rate will exceed the Voter Approval tax rate or the No-New-Revenue tax rate (whichever is lower), City Council must take a record vote and schedule the required public hearing. This portion of the Budget /Tax process will then begin the clock for scheduling and posting of notices on the web site and newspaper, if required.

DISCUSSION: The "City Manager Proposed FY 2022 - 23 Budget" was submitted to Council on August 4, 2022.

Attachment a) - Analysis of the Tax Rate shows the expected revenue by tax rate based on the 2022 certified tax roll and the No-New-Revenue and Voter Approval tax rate calculations. The presented balanced budget proposes a tax rate of \$0.297742 per \$100 valuation, with the M&O portion at \$0.275069 and the I&S portion at \$0.022673. The proposed rate is higher than the No-New-Revenue Tax rate of \$0.284198 per \$100 but is lower than the Voter Approval Tax rate of \$0.326789 per \$100. Not included on the analysis is the de minimis rate, which is \$0.341074 per \$100. Use of this rate would allow a small municipality, of less than 30,000 population, to increase their property tax revenue by \$500,000.

Attachment b) - "Notice About 2022 Tax Rates." This is the notice of the calculated tax rates that is required to be posted on the City's website under Texas Property Tax Code Section 26.04(e). The notice has been provided by the Bexar County Tax Assessor Collector's office and was posted to the financial transparency page on Thursday, August 4, 2022.

Attachment c) – Using the tax rate of \$0.297742 per \$100 from the City Manager's Proposed FY 2022-23 Budget, the Bexar County Tax Assessor/Collector's office provided a draft 'Notice of

Public Hearing on Tax Increase'. As the proposed rate exceeds the no-new-revenue rate of \$0.284198 per \$100, the City is required to hold one public hearing on the proposed tax rate. The City has historically held two hearings, to give its residents sufficient opportunity to express their support or opposition.

Attachment d) – The tax rate calculations are included for your reference. These were presented to Council on August 4, 2022 along with the City Manager's proposed FY 2022-2023 Budget.

Council must to take a record vote on the proposed tax rate and schedule at least one public hearing if the proposed rate exceeds the no-new-revenue rate. This vote is only for consideration of a proposed tax rate. Council is not required to adopt the proposed rate, but whatever rate is specified in the record vote, that rate cannot be exceeded at the September 19, 2022 meeting to adopt the tax rate. This action sets the rate 'ceiling'.

COURSES OF ACTION:

- 1) Determine a proposed tax rate on which to take a record vote and schedule public hearings, if required.
- 2) Take a record vote on the proposed tax rate included in the City Manager FY 2022 - 23 Budget.
- 3) If necessary, schedule public hearings for September 12, 2022 at 6:30 and September 19, 2022 at 6:30 at City Hall.

FINANCIAL IMPACT: Possible changes to City Manager Proposed FY 2022 - 23 Budget.

MOTION REQUESTED: To propose a tax rate of \$0.297742 per \$100 valuation which includes an M&O rate of \$0.275069 and an I&S rate of \$.022673 and hold a record vote.

City of Shavano Park
Analysis of Tax Rates - FY 2021-22 vs. FY 2022-23

	FY 2021-22 Assessment	FY 2022-23 Current Rate	FY 2022-23 Voter-Approval Tax Rate	FY 2022-23 No-New-Revenue Tax Rate	FY 2022-23 Proposed Tax Rate
Total Taxable Assessed Value (Freeze not Included)	\$ 1,041,153,587	\$ 1,099,600,226	\$ 1,099,600,226	\$ 1,099,600,226	\$ 1,099,600,226
Total Tax Rate (Per \$100)	0.287742	0.287742	0.326789	0.284198	0.297742
Levy on Properties not subject to Ceiling Limit	\$ 2,995,836	\$ 3,164,012	\$ 3,593,373	\$ 3,125,042	\$ 3,273,972
Add Back: Actual Tax on Properties under Ceiling Limit	957,727	1,044,873	1,044,873	1,044,873	1,044,873
Total City Tax Levy	\$ 3,953,563	\$ 4,208,885	\$ 4,638,246	\$ 4,169,915	\$ 4,318,845
Less: Debt Service Portion (I&S) Collection	(126,880)	(245,067)	(245,067)	(245,067)	(245,067)
Less: Debt Service from Properties under Ceiling Limit	(40,816)	(82,332)	(72,495)	(83,359)	(79,568)
Tax Levy Available to General Fund (M&O) @ 100% *	\$ 3,785,867	\$ 3,881,486	\$ 4,320,684	\$ 3,841,489	\$ 3,994,210
Revenue Difference from FY 2021-22 for General Fund		\$ 95,619	\$ 534,817	\$ 55,622	\$ 208,343
Tax Rate Comparison FY 2021-22 vs. FY 2022-23		\$ -	\$ 0.039047	\$ (0.003544)	\$ 0.010000

* Council guidance to utilize 100% collection rate for budget purposes in FY 2022-23.

	FY 2021-22 Assessment	FY 2022-23 Current Rate	FY 2022-23 Voter-Approval Tax Rate	FY 2022-23 No-New-Revenue Tax Rate	FY 2022-23 Proposed Tax Rate
Rate Effects on Average Taxable Homestead Value	\$ 775,753	\$ 845,424	\$ 845,424	\$ 845,424	\$ 845,424
Total Tax Rate (Per \$100)	0.287742	0.287742	0.326789	0.284198	0.297742
Total City Tax Levy	\$ 2,232	\$ 2,433	\$ 2,763	\$ 2,403	\$ 2,517
Difference In City Tax Paid FY 2021-22 vs. FY 2022-23 **		\$ 201	\$ 531	\$ 171	\$ 285

** Difference for individual tax payers may be more or less depending on the specific appraised property values.

Notice about 2022 Tax Rates

Property tax rates in CITY OF SHAVANO PARK. This notice concerns the 2022 property tax rates for the CITY OF SHAVANO PARK. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.284198/\$100
This year's voter-approval tax rate	\$0.326789/\$100

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
M&O	\$2,441,856
I&S	\$111,650

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues.

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2018 G.O Refunding	\$182,735	\$16,884	\$-	\$199,619
2022 G.O.	\$265,000	\$464,154	\$500	\$729,654
Total required for 2022 debt service				\$929,273
- Amount (if any) paid from funds listed in unencumbered funds				\$15,000
- Amount (if any) paid from other resources				\$632,500
- Excess collections last year				\$36,804
= Total to be paid from taxes in 2022				\$244,969
+ Amount added in anticipation that the unit will collect only 99.96% of its taxes in 2022				\$98
= Total debt levy				\$245,067

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified on 07/29/2022. To see the full calculations or for a copy of the Tax Rate Calculation Worksheet, please visit:

The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC
Carlos Gutierrez, PCC

Property Tax Division Director

233 N. Pecos-La Trinidad, San Antonio, TX 78207

210-335-6600

taxoffice@bexar.org

home.bexar.org/tax

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.297742 per \$100 valuation has been proposed by the governing body of **THE CITY OF SHAVANO PARK.**

PROPOSED TAX RATE	\$0.297742 per \$100
NO-NEW-REVENUE TAX RATE	\$0.284198 per \$100
VOTER-APPROVAL TAX RATE	\$0.326789 per \$100
DE MINIMIS TAX RATE	\$0.341074 per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for the CITY OF SHAVANO PARK from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that the CITY OF SHAVANO PARK may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that the CITY OF SHAVANO PARK is proposing to increase property taxes for the 2022 tax year.

PUBLIC HEARINGS ON THE PROPOSED TAX RATE WILL BE HELD ON SEPTEMBER 12, 2022 AND SEPTEMBER 19, 2022 AT 6:30 PM AT SHAVANO PARK CITY HALL, 900 SADDLETREE COURT, SHAVANO PARK, TEXAS .

The proposed tax rate is not greater than the voter-approval tax rate. As a result, the CITY OF SHAVANO PARK is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Council of the CITY OF SHAVANO PARK at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

The members of the governing body voted on the proposed tax increase as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by the CITY OF SHAVANO PARK last year to the taxes proposed to be imposed on the average residence homestead by the CITY OF SHAVANO PARK this year.

	2021	2022	Change
Total tax rate (per \$100 of value)	\$0.287742	\$0.297742	increase of \$0.010000, or 3.48%
Average homestead taxable value	\$773,556	\$845,424	increase of \$71,868, or 9.29%
Tax on average homestead	\$2,225.85	\$2,517.18	increase of \$291.33, or 13.09%
Total tax levy on all properties	\$2,989,338	\$3,218,178	increase of \$228,840, or 7.66%

For assistance with tax calculations, please contact:
The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCC
Carlos Gutierrez, PCC
Property Tax Division Director
233 N. Pecos-La Trinidad, San Antonio, TX 78207
210-335-6600
taxoffice@bexar.org
home.bexar.org/tax

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

SHAVANO PARK, CITY OF

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,443,789,234
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 415,545,888
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,028,243,346
4.	2021 total adopted tax rate.	\$ 0.287742 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values: \$ 58,019,051	
	B. 2021 values resulting from final court decisions: - \$ 52,965,000	
	C. 2021 value loss. Subtract B from A. ³	\$ 5,054,051
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value: \$ 8,294,630	
	B. 2021 disputed value: - \$ 8,294,630	
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 5,054,051

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.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,033,297,397
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 23,126 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 207,000 C. Value loss. Add A and B. ⁶	\$ 230,126
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 230,126
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,033,067,271
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,972,568
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 16,108
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,988,676
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,442,353,963 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 1,442,353,963

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.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>113,519,224</u>	
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u>	
C.	Total value under protest or not certified. Add A and B.	\$ <u>113,519,224</u>
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>475,011,961</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,080,861,226</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>29,245,600</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>29,245,600</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,051,615,626</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.284198</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____/\$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.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.275479</u> /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,033,297,397</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 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 2,846,517
31.	Adjusted 2021 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 15,381 B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0 C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 15,381 E. Add Line 30 to 31D.	\$ 2,861,898
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,051,615,626
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.272142/\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0 B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0 B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0 B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0 B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.272142/\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100 C. Add Line 40B to Line 39.	\$ _____ 0.272142/\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.281666/\$100

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 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 2) the third tax year after the tax year in which the disaster occurred 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).	\$ _____ 0 /\$100
42.	Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 929,273 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 15,000 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 632,500 E. Adjusted debt. Subtract B, C and D from A.	\$ 281,773
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 36,804
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 244,969
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 99.96 % B. Enter the 2021 actual collection rate. 99.96 % C. Enter the 2020 actual collection rate. 99.54 % D. Enter the 2019 actual collection rate. 99.57 % 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	99.96 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 245,067
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,080,861,226
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.022673 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.304339 /\$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$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 2022 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.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,080,861,226
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.284198 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.284198 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.304339 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.304339 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,080,861,226
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.304339 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.009068 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.013382 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.022450 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.326789 /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.272142 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,080,861,226
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.046259 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.022673 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.341074 /\$100

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

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.287742/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.287742/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,033,067,271
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 2,972,568
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,051,615,626
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.326789/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	\$ 0.284198/\$100
Voter-approval tax rate. As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	\$ 0.326789/\$100
De minimis rate. If applicable, enter the 2022 de minimis rate from Line 72.	\$ 0.341074/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print
here

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

CITY COUNCIL STAFF SUMMARY

Meeting Date: August 11, 2022

Agenda item: 5.2

Prepared by: Brenda Morey

Reviewed by: Bill Hill

AGENDA ITEM DESCRIPTION:

Discussion / action – Schedule public hearings on Proposed FY 2022 - 23 Budget

X

Attachments for Reference:

a) FY 2022-23 Budget Calendar

BACKGROUND / HISTORY:

The Texas Local Government Code requires the City Council to schedule a public hearing on proposed budget FY 2022-23.

DISCUSSION:

Council has previously considered the first and second reading of the Budget to be scheduled on September 12th and 19th at 6:30 p.m. Formal action to permanently move the September regularly scheduled City Council meeting from fourth Monday of the month to the third Monday of the month occurred at the June 27th City Council Meeting. However, Council is required to approve a hearing date by formal action. Traditionally, we have schedule two hearings.

COURSES OF ACTION:

To schedule Public Hearings on the FY 2022 - 23 Budget on September 12th and 19th at 6:30 p.m. or another date.

FINANCIAL IMPACT: N/A

MOTION REQUESTED:

To schedule Public Hearings on the FY 2022-23 Budget on September 12th and 19th at 6:30 p.m.

CITY OF SHAVANO PARK

PROPOSED BUDGET CALENDAR FOR FY 2022-23

2022

*****Planning*****

Monday 11 April	Water Advisory Committee Meeting – Brief Water Utility FY23 Goals & Objectives
20 - 29 April	Receive Preliminary Property Tax Report; pass to Council
2 – 6 May	Department Budget Meetings with General Fund Departments - FY 2022 -23 Goals, Objectives, Unfunded Requirements
Monday 9 May	Water Advisory Committee FY 2022-23 Goals and Objectives, Revenues
Wednesday 25 May	Council Workshop 5:00pm – Set Initial Goals, Objectives, and Budget Guidance (earlier than in past – CM annual leave May 28-June 8)

*****Preparation*****

Monday 20 June	Water Advisory Committee Meeting / Budget Workshop (Expenses, G&O)
13-24 June	Prepare Revenues for Preliminary Budget
15 June	Council Workshop 5pm – Budget Basics and Staff Analysis of Council Objectives
Monday 27 June	Council Workshop – Bond issue approval, Compensation, Employee insurance (before regular City Council meeting – 5:00pm)
Thursday 7 July	Water Advisory Committee Meeting - Budget Workshop - Recommendation of initial Water Utility Fund Budget
Wednesday 13 July	Budget Work Shop 5:00pm – Capital Replacement Funds; Expense Estimates
25 July	Bexar County Appraisal District Provides Certified Tax Roll; pass to Council
~ July 25 - August 5	Bexar County Tax Assessor Collector Calculates & Provides No-New-Revenue, Voter-Approval and Deminimis Tax Rates
Thursday 4 August	Special Council Meeting 5:30pm - <ul style="list-style-type: none"> - City Manager Submits Proposed FY 2022-23 Budget (No anticipated Council action) - Receive No-New-Revenue, Voter-Approval and Deminimis Tax Rate Calculations
Thursday 11 August	Special Council Meeting / Workshop 5:30pm <ul style="list-style-type: none"> - Discuss tax rate; if proposed tax rate will exceed the No-New-Revenue Rate, take record vote and schedule Public Hearing.

*****Review*****

Tuesday 16 August	Special Council Budget Workshop 5:30pm
Monday 22 August	Budget Work Shop 5:30pm / Regular Council Meeting
Wednesday 24/31 August	Publication - Notice of Budget Hearing (publication - one date only)

Wednesday, 31 August or 7 September Publication - Notice of 2022 Tax Year Proposed Tax Rate (No-New-Revenue, Voter-Approval, Deminimis) (publication – one date only)

*******Public Adoption*******

Monday 12 September Special Council Meeting 6:30pm –
- 1st Reading of Budget/Public Hearing
- Announce meeting to adopt tax rate.

Monday 19 September Regular Council Meeting –
- 2nd Reading of Budget/Public Hearing
- Adopt Budget by Ordinance
- Levy Tax Rate by Resolution and take record vote