ELGIN CITY COUNCIL AGENDA
ELGIN PUBLIC LIBRARY ANNEX COUNCIL CHAMBERS
404 NORTH MAIN STREET
September 17, 2024
6:30 PM

Members of the public may watch the meeting at:

https://www.youtube.com/channel/UC3OGBV_IoV0Nr3AqM1jJTzA

I. CALL TO ORDER

II. ROLL CALL

III. INVOCATION

IV. PLEDGE OF ALLEGIANCE

V. PUBLIC HEARING

1. **Public Hearing on the Proposed FY2024-25 Annual Budget for the City of Elgin**

2. **Public Hearing On The Proposed FY24-25 Tax Rate**

VI. PUBLIC COMMENT

The "PUBLIC COMMENT" item posted on the agenda is reserved for members of the public who would like to address the City Council regarding posted agenda items or non-agenda items. Individuals requesting to speak or address the City Council during the meeting shall do so under the "PUBLIC COMMENT" agenda item. Speakers shall be required to fill out a "PUBLIC COMMENT FORM" and present it, along with any material, handouts, or information for Council, to the City Secretary prior to commencement of the Council meeting. **As of May 1, 2022, all such public comments will be done IN PERSON. You may email public comments and they will be distributed to each of the Council Members but not read out loud.**

Speaker comments are limited to three (3) minutes. No formal action can be taken by the City Council on items not posted on the agenda. Items requiring a PUBLIC HEARING will allow a member of the public an opportunity to speak during the Public Hearing and does not require a "PUBLIC COMMENT FORM".

Speakers must address their comments to the Mayor or Presiding Officer rather than to an individual Council Member or Staff Member. All speakers must limit their comments to the specific subject matter noted on the "PUBLIC COMMENT FORM" and refrain from any personal attacks or derogatory comments directed at any Council Member, Staff Member, other individual, or group.

VII. CITY MANAGERS REPORT

1. **General Activity Report and/or Project Update**

VIII. CONSENT AGENDA

The Consent Agenda includes non-controversial and routine items that are considered to be self-explanatory by the City Council and will be enacted with one motion, one second, and one vote. Any member of the City Council may pull any item from the Consent Agenda in order that the City Council discuss and act upon it individually as a part of the Regular Agenda.

1. **Request to close 100 block Depot Street alley from Avenue C to Main Street and 32 N Main Street Alley from First Street to the Depot Street alley from 3:00 PM to 10:00 Pm on Friday December 6, 2024 for the She Creates Union Luna Market.**

IX. NEW BUSINESS

1. **Appointment/Re-Appointment Of Members To Various City Commissions, Boards, And/Or Committees Including The Planning & Zoning Commission, Board of Adjustments, Library Advisory Boards, Park & Recreation Advisory Board, Economic Development Corporation Board of Directors, Historic Review Board, Main Street Board of Directors, And Building Standard Commission**

2. **AN ORDINANCE GRANTING A SPECIFIC USE PERMIT FOR OPERATION OF A CHILDCARE FACILITY BY THE ELGIN INDEPENDENT SCHOOL DISTRICT ON PROPERTY LOCATED ON A PARCEL OF LAND KNOWN BY THE BASTROP COUNTY CENTRAL APPRAISAL DISTRICT AS PARCEL 61102, LOCATED AT 205 W. 2ND ST (ELGIN CITY, BLOCK 37, LOT 3,4,5,6,7 & 8), CITY OF ELGIN, TEXAS, BASTROP COUNTY, AND PROVIDING FOR A SAVINGS CLAUSE AND REPEALING CONFLICTING ORDINANCES AND RESOLUTIONS.**

3. ***(Second Reading and Final Adoption)* AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF ELGIN, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF THE STATE OF TEXAS AND THE ORDINANCES AND RULES OF THE CITY OF ELGIN, TEXAS; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH AND PROVIDING FOR AN EFFECTIVE DATE**

4. ***(Second Reading and Final Adoption)* AN ORDINANCE LEVYING TAXES FOR MAINTENANCE AND OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ELGIN, TEXAS, AND PROVIDING FOR THE INTEREST AND SINKING FUND FOR THE 2024-25 TAX YEAR**

5. **A RESOLUTION OF THE CITY OF ELGIN, TEXAS, NOMINATING PERSONS FOR THE BASTROP CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS; MAKING FINDINGS OF FACT; AND PROVIDING FOR RELATED MATTERS**

6. **A RESOLUTION OF THE CITY OF ELGIN, TEXAS, NOMINATING PERSONS FOR THE TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS; MAKING FINDINGS OF FACT; AND PROVIDING FOR RELATED MATTERS**

X. EXECUTIVE SESSION

The City Council may announce that it will adjourn the public meeting at any time during the meeting and convene in Executive Session pursuant to Chapter 551 of the Texas Government Code to discuss any matter as specifically listed on the agenda and/or as permitted by Chapter 551 of the Texas Government Code.

XI. RECONVENE

The City Council will return to open session for possible discussion and action as a result of the Executive Session

XII. ANNOUNCEMENTS

XIII. ADJOURNMENT

The City Council may retire to executive session any time between the meeting's opening and adjournment for the purpose of consultation with legal counsel pursuant to Chapter 551.071 of the Texas Government Code; discussion of personnel matters pursuant to Chapter 551.074 of the Texas Government Code; deliberation regarding real property pursuant to Chapter 551.072 of the Texas Government Code; deliberation regarding economic development negotiations pursuant to Chapter 551.087 of the Texas Government Code; and/or deliberation regarding the deployment, or specific occasions for implementation of security personnel or devices pursuant to Chapter 551.076 of the Texas Government Code. Action, if any, will be taken in open session.

Attendance By Other Elected or Appointed Officials: It is anticipated that members of other city board, commissions and/or committees may attend the meeting in numbers that may constitute a quorum of the other city boards, commissions and/or committees. Notice is hereby given that the meeting, to the extent required by law, is also noticed as a meeting of the other boards, commissions and/or committees of the City, whose members may be in attendance. The members of the boards, commissions and/or committees may participate in discussions on the same items listed on the agenda, which occur at the meeting, but no action will be taken by such in attendance unless such item and action is specifically provided for on an agenda for that board, commission or committee subject to the Texas Open Meetings Act.

Notice of Assistance at Public Meetings, the City of Elgin is committed to compliance with the Americans with Disabilities Act. Elgin City Hall and Council Chambers are wheelchair accessible and special marked parking is available. Persons with Disabilities who plan to attend this meeting and who may need assistance are requested to contact the City Secretary's Office at (512)229-3223. Please provide forty-eight hours notice when feasible.

I, Esmeralda Rangel, Assistant City Secretary for the City of Elgin, hereby certify this notice was posted at the City Hall Annex of the City of Elgin, Texas on or before Friday, September 13, 2024, in accordance with Chapter 551 of the Texas Government Code.

Esmeralda Rangel

Esmeralda Rangel, Assistant City Secretary

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: Public Hearing on the Proposed FY2024-25 Annual Budget for the City of Elgin

DEPARTMENT: Executive

PROPOSED ACTION: No Council action proposed; This item is to allow for public comments on the proposed FY24-25 Annual Budget prior to its consideration for adoption by the City Council.

BACKGROUND:
Discussed at previous meetings; This hearing was scheduled as part of the Budget Development Calendar and represents one of the final steps in the development of the FY24-25 Annual Budget.

The proposed FY24-25 Annual Budget is a zero-based, balanced, and appropriately conservative financial plan wherein all operating expenditures are supported by revenue generated during the fiscal year; and was developed through a comprehensive review of financing for all existing programs, operations, and services. The proposed budget does not include deficit spending and/or utilization of fund balance for operating expenses.

Although the City's budget continues to evolve and expand in other ways, Real Estate and/or Property (Ad Valorem) Taxes still provide the foundation for supporting the General Fund. This stable source of income provides assured funding each year for essential city services - public safety, public works, parks and recreation programming, library, mobility, asset maintenance, etc.

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:
N/A

ATTACHMENTS:
1. FY2024-2025 Budget Message

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{} Staff will provide brief comments and answer questions on this item at the meeting.
{X} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

City of Elgin
Office of the City Manager

City Hall · 310 North Main Street · P.O. Box 591
Elgin, Texas 78621

August 13, 2024

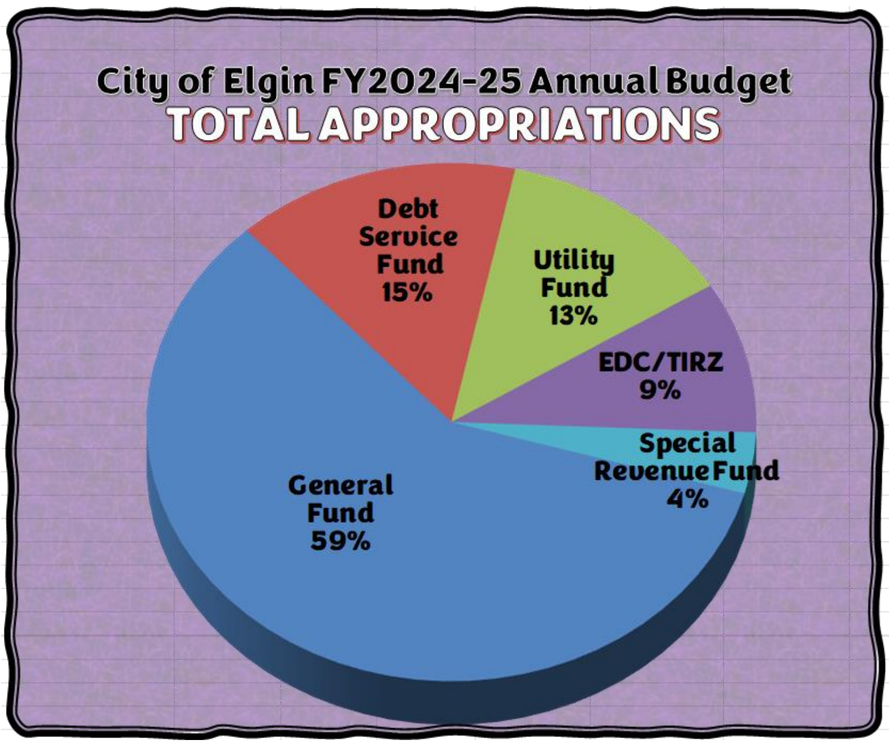
Mayor and City Council
City of Elgin
310 North Main Street
Elgin, Texas 78621

Re: **City Manager's FY2024-25 Annual Budget Message**

Dear Mayor McShan and City Councilmembers,

In accordance with the provisions of Article VII, Section 2 of the Elgin City Charter, the proposed *Annual Operating Budget* for the City of Elgin for the Fiscal Year of October 1, 2024 through September 30, 2025, is hereby presented for your consideration.

The grand total of all appropriations for all departments, operations, and functions proposed for the *FY2024-25 Annual Budget* is **$27,010,308** to be distributed as described herein.



The proposed *FY2024-25 Annual Budget* is a zero-based, balanced, and appropriately conservative financial plan wherein all operating expenditures are supported by revenue generated during the fiscal year; and was developed through a comprehensive review of financing for all existing programs, operations, & services.

While the primary goal of the proposed budget is to maintain existing service levels, the staff remains focused on enhancing service levels wherever possible.

The proposed budget does not include deficit spending and/or utilization of fund balance for operating expenses. The *FY2024-25 Annual Budget* as proposed is delineated into five (5) basic funding categories:

- **General Fund ($15.9M) -** revenues and expenditures related to the provision of primary or traditional city services whose main financial support comes from tax dollars.
- **Utility Fund ($3.5M)** - an enterprise fund monitoring all financial transactions relating to the provision of potable water and sanitary sewer services through the city's systems.
- **Debt Management Fund ($4.1M)** – all proceeds and expenditures related to servicing, annual debt payments, and/or management of various debt obligations.
- **EDC/TIRZ Fund ($2.2M)** – funding of economic development efforts including the City Economic Development Corporation and the Tax Increment Reinvestment Zone
- **Special Revenue Funds ($1.0M)** revenues and expenditures related to various projects and programs that are supported by a dedicated revenue stream, including grant funds.

FY2024-25 ANNUAL BUDGET - Budget Highlights

Over the last seven years, the City of Elgin has experienced historic growth and development that has resulted in the progressive advancement of all city operations - and upgrades in the overall quality of life for our residents. Effectively responding to the growth of the Elgin Community has been the central issue in nearly all deliberations of the City Council and staff in recent years.

- Growth and associated service demands were the driving factors of the 2021 Certificates of Obligation Capital Improvement Plan, which will proceed to final completion this year of $45M in capital improvements funded through that debt issuance.
- The City has dramatically enhanced services through the funding of many new positions and a commitment to recruiting and retaining staff through market-competitive compensation.

These operational steps forward have obviously had an associated cost; and growth has supported this effort, particularly in the way of increased General Fund Revenue from Development Services Fees and the steady growth of property tax values.

As we look to the next fiscal year, however, indicators suggest that FY24-25 may be a moderate year for financial growth and that we should lean into a more conservative view of operating funds, due primarily to 3 areas: *Development Services Fees, Property Tax Revenue*, and *Emergency Medical Services*:

- **DEVELOPMENT SERVICES -** The City provides a wide range of services to both residential and commercial development projects. While supporting these projects, the City has also been committed to assuring that new growth and development "pays for itself" – and that costs for same do not impact existing taxpayers. As such, the City has maintained a fee structure that assures proper compensation from the benefiting developers and property owners to reimburse the City for all costs associated with the various projects.

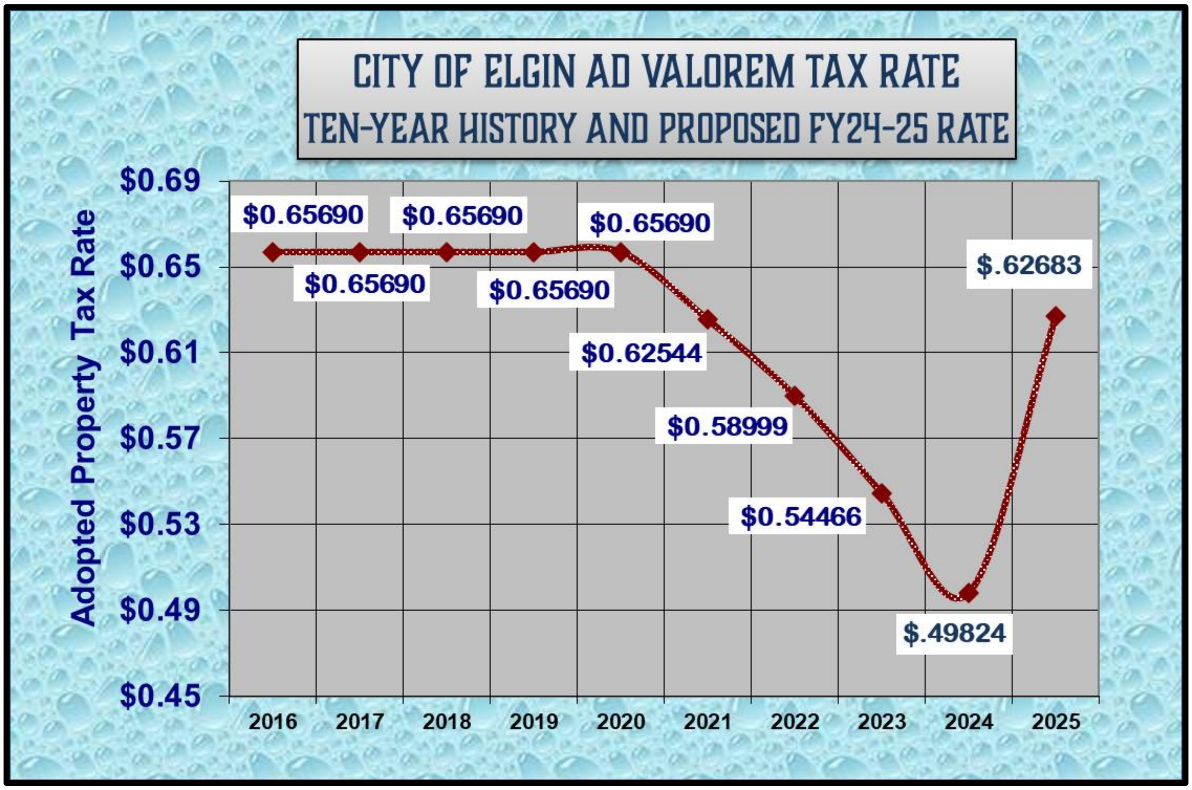
  Financial gains made in recent years through Development Services Fees have bolstered the General Fund in such a way as to help increase city services. Receipt of these fees is sporadic, though, and does not follow a consistent pattern. Builders and developers often pay fees well in advance of actual projects – so revenue flow does not follow building activity.

  This situation has resulted in the City having a comparatively "down year" in FY23-24 for Development Services Fees even though building and development continues to occur at a rapid pace. So, although this revenue stream clearly can rebound in the coming fiscal year, the proposed budget is predicated on taking a conservative view of this situation, assuming revenues will remain level with the current year.

- **PROPERTY TAX -** Property taxes typically provide the largest source of money local governments use to pay for schools, streets, roads, parks, police, fire protection and many other services. Texas law establishes the process in determining (a) the value of property, (b) ensuring that values are equal and uniform, (c) setting tax rates and (d) collecting taxes. However, in the management of the overall cost to taxpayers, the only control exercised by the City of Elgin is the annual setting of the City tax rate.

The City has had great success over the last ten years in managing its property tax rate – including the last four years where the tax rate was decreased each year. Our analysis of projected property tax revenue through the next fiscal year, however, indicates that this trend will not continue and an increase in the tax rate is warranted.

Having mainly to do with the fact that the City of Elgin's **overall taxable value actually decreased by 13%** from the 2023 tax year to 2024, the City's "Voter Approval Rate" has increased by more than twelve cents ($.12).



Also contributing to this situation is the *Texas Property Tax Reform and Transparency Act of 2019*, which continues to challenge the ability of Texas cities to effectively manage property tax decisions. That law created an arbitrary system whereby cities like Elgin are restricted in their ability to grow their tax base; while at the same time creating a convoluted system for calculating tax rates. As such, it is a challenge to provide an easy-to-understand answer as to exactly what has caused this situation – but the process is dictated by law and the numbers are what they are.

Accordingly, the proposed *FY24-25 Annual Budget* is predicated on the adoption of the "Voter Approval Rate" property tax rate of **$.626825/$100 valuation** - an increase of more than $.12 over the 2023 current rate. It is important to note that while the calculations have resulted in a 25% increase in the *tax rate*, it only results in a $3.5% increase in *tax revenue*.

- **EMERGENCY MEDICAL SERVICES –** In just the last 60 days, issues have come forward to the City related to the provision of emergency medical services (EMS). While it is presumed that Bastrop County will continue to provide EMS at the same service level that exists today, the City Council has expressed a desire to significantly upgrade those services.

While planning discussions have yet to begin on how the City would begin providing EMS to city residents, any significant upgrade in these services will come with a corresponding increase in costs.

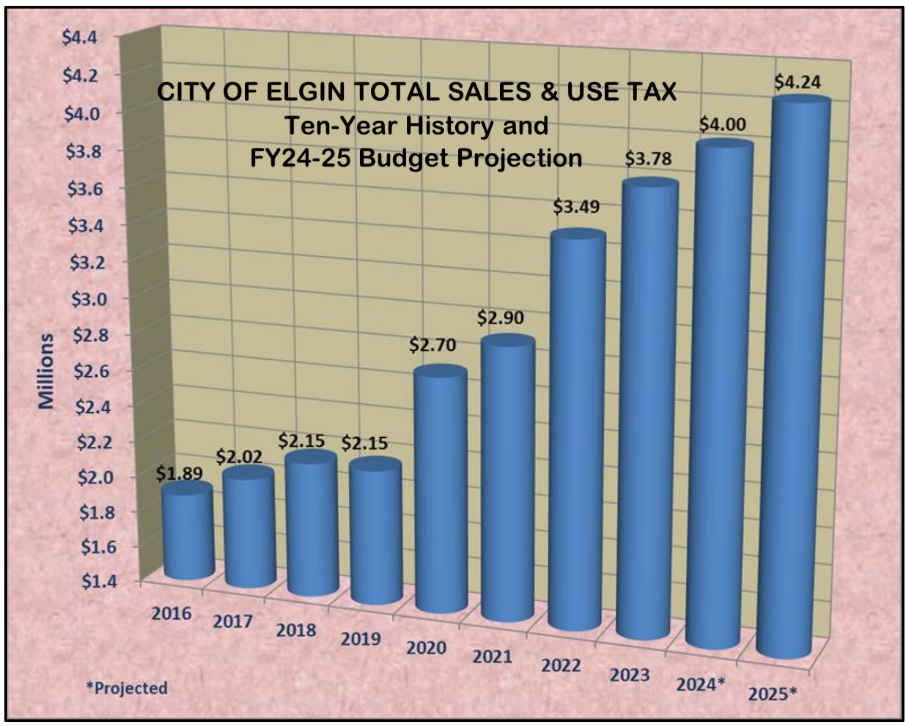
There is no provision or funding for EMS included in the proposed *FY24-25 Annual Budget*, but it is anticipated that planning for same will occur in the coming months. A conservative approach to this year's operating budget will hopefully create some preliminary funding for EMS for the next fiscal year, if necessary

SALES & USE TAX

The State of Texas imposes a 6.25% tax on "all retail sales, leases and rentals of most goods, as well as taxable services". The City of Elgin, like nearly all Texas cities, imposes an additional 2.0% sales tax to create a maximum combined rate of 8.25%. Of that total, Bastrop County receives 0.5% and the City Economic Development Corporation (EDC) receives 0.5%. **Of the 8.25% sales & use tax consumers pay in Elgin; the City receives just 1.0% in support of operations and services.**

The City has experienced steady growth in sales tax revenue over the last decade and the proposed *FY24-25 Annual Budget* anticipates those growth trends to continue, as the last four years have produced historic income levels:

- Prior to 2020, the City had a total of five different months - *in its history* - where combined Sales Tax Revenue exceeded $200,000. Since then, the City has ***averaged* over $270,000** in monthly total sales tax revenues.
- Total Sales Tax Revenue (including the City EDC portion) is currently projected to exceed **$4M** by the end of the fiscal year – the City's highest one-year total ever.
- Total sales tax revenue for the month of February was $385,950 – the highest one-month amount in the City's history.

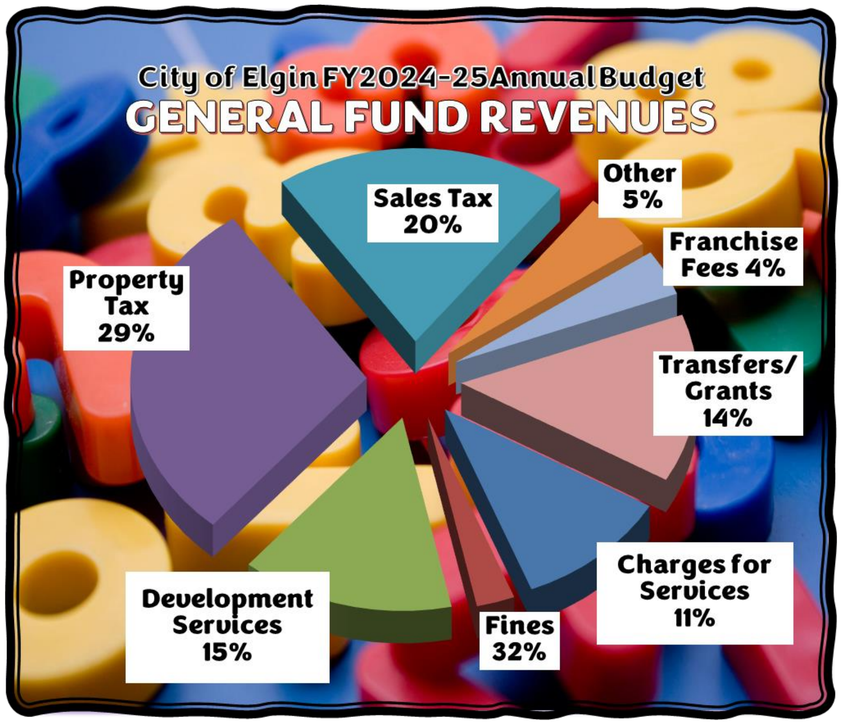


UNFUNDED PROJECTS OR DEPARTMENTAL REQUESTS

As stated earlier, the proposed *FY24-25 Annual Budget* is largely predicated on projections that the next fiscal year may see more a moderate revenue flow, which warrants a more conservative view of the coming year's overall finances.

In response to this situation, many department requests and programs will see their annual funding increases reduced from the growth patterns we have seen in recent years. This does not mean we anticipate any negative impact on staffing or services levels.

It is quite possible, however, that revenue (particularly as it relates to Development Services Fees) could exceed projections in this budget proposal. The staff will continue to monitor the situation and if by mid-fiscal year revenue flow is stronger than anticipated, Council will be asked to consider amending the budget to fund programs or projects that are not currently included in the proposed *FY24-25 Annual Budget.*



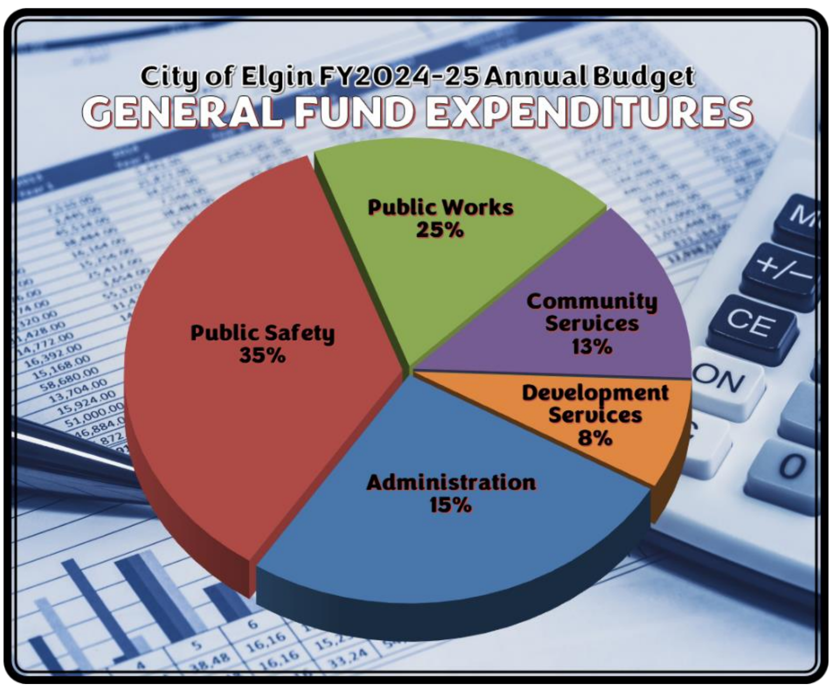
GENERAL FUND REVENUE

The General Fund is the City of Elgin's principal operating fund for essential city services. It is used to account for all financial resources except those required to be accounted for in other funds, such as the Water and Sewer Fund or Special Revenue Funds. All general tax revenues and other receipts that are not allocated by law or otherwise restricted to other funds are accounted for in this fund.

The General Fund is the City's largest fund and is supported by various revenue sources. Property (Ad Valorem) Taxes and Sales Tax, however, provide the primary funding.

GENERAL FUND EXPENDITURES

The General Fund is the primary operating fund of the City and is utilized to account for all costs traditionally associated with city government. It is similar to a private entity's providing resources to pay for the vast majority of operating expenses. The proposed *FY24-25 Annual Budget* includes total General Fund expenditures of **$15.9M**.



Within City of Elgin operations, General Fund Expenditures are those costs associated with the provision of essential city services including, but not limited to public safety, parks, recreation, library, public works, mobility, and asset maintenance.

The proposed *FY24-25 Annual Budget* maintains existing staffing levels and service levels.

UTILITY RATES

The City has stabilized its Utility Fund in recent years by addressing issues related to operating deficits and additional debt service. As part of that effort, the city has maintained a general policy of considering small, annual inflationary adjustments to basic water and sewer rates.

Accordingly, the proposed *FY24-25 Annual Budget* includes a **2.85%** increase in utility rates – both Water and Wastewater – which is also consistent with the privately contracted annual fee increase for the curbside collection of household trash and recyclables.

2021/2021A CERTIFICATES OF OBLIGATION CAPITAL IMPROVEMENT PROGRAM

In late 2021, the City Council authorized a major step forward in city operations through the approved issuance of Certificates of Obligation (COs) to fund various capital improvements and upgrades. Although these historic projects represent a significant financial investment for the City, their final completion will have little impact on the *FY24-25 Annual Budget.*

Projects funded as part of the 2021 COs/Capital Improvements Program include the new Elgin Police Department Station, the expanded Wastewater Treatment Plant, Weatherization of the Water Treatment Plant, the County Line Road Phase 1 Project, an expansion of Veteran's Park in Downtown Elgin, upgrades to Thomas Memorial Park, infrastructure improvements at the Elgin Business Park and reconstruction of the Pistol Hill Water Storage Tank.

EMPLOYEE COMPENSATION

The City must continue to strive to provide appropriate and market-competitive compensation for all city employees in order to provide the highest possible level of services. The current state of the job market in central Texas, combined with the City's need to grow staff and services, makes it imperative that our compensation levels be sufficient to recruit and retain a professional staff.

Accordingly, the proposed *FY24-25 Budget* includes a Cost-of-Living Adjustment (COLA) of **4.0%** in base salaries for all full-time civilian city employees that will take effect January 1.

STAFFING

The proposed budget includes full-year funding for up to **one hundred seventy-nine (179) total city employees**: one hundred thirty-seven (137) full-time, thirteen (13) part-time positions, and twenty-six (26) seasonal positions. The proposed budget also includes funding for three (3) contract positions.

Four (4) new positions are included in the proposed FY23-24 Annual Budget:

- Two (2) PT Cadet Positions in Police
- One (1) FT Circulation Clerk Position in Library (reclassification from PT)
- One (1) FT Maintenance Technician in Utility Operations

These are both challenging and exciting times for the City of Elgin and this financial plan for the next fiscal year will allow our operation to continue moving forward. On behalf of the city staff, I thank the Mayor and City Council for the opportunity to serve the citizens of Elgin during this historic time.

Sincerely,

Thomas L. Mattis
City Manager

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: Public Hearing On The Proposed FY24-25 Tax Rate

DEPARTMENT: Executive

PROPOSED ACTION: No Council Action proposed. This item is to allow for public comments on the proposed FY24-25 Annual Budget prior to its consideration for adoption by the City Council.

BACKGROUND:

This hearing was scheduled as part of the Budget Development Calendar and represents one of the final steps in the development of the FY24-25 Annual Budget.

The proposed FY24-25 Annual Budget is a zero-based, balanced, and appropriately conservative financial plan wherein all operating expenditures are supported by revenue generated during the fiscal year; and was developed through a comprehensive review of financing for all existing programs, operations, and services. The proposed budget does not include deficit spending and/or utilization of fund balance for operating expenses.

Although the City's budget continues to evolve and expand in other ways, Real Estate and/or Property (Ad Valorem) Taxes still provide the foundation for supporting the General Fund. This stable source of income provides assured funding each year for essential city services, public safety, public works, parks and recreation programming, library, mobility, asset maintenance, etc.

Funding within the proposed FY24-25 Annual Budget is predicated on adoption of a Maintenance & Operations **(M&O) Tax Rate** of **$0.431104**/$100 + a **Debt Rate of $0.167681**/$100 for a **Total Tax Rate of $0.598785**/$100.

This Tax Rate is less than the full Voter Approval Tax Rate or the **maximum tax rate of $0.626825**/$100 that can be adopted by Council at this time.

BUDGET/FINANCIAL IMPACT:

Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:

N/A

ATTACHMENTS:

1. City of Elgin 2024-2025 tax rate worksheet

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{} Staff will provide brief comments and answer questions on this item at the meeting.
{X} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

2024 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF ELGIN
Taxing Unit Name

(512) 281-2621
Phone *(area code and number)*

PO Box 591, Elgin, TX, 78621
Taxing Unit's Address, City, State, ZIP Code

www.elgintx.com
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.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year 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]		$ 1,291,531,603
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 1,291,531,603
4.	**Prior year total adopted tax rate.**		$ 0.498237 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 13,838,338	
	B. **Prior year values resulting from final court decisions:**	- $ 11,583,400	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 2,254,938
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 763,793	
	B. **Prior year disputed value:**	- $ 152,759	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 611,034
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 2,865,972

[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.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,294,397,575
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** 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 the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: .... $ 1,278,871 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 3,857,395 C. **Value loss.** Add A and B. [6]	$ 5,136,266
11.	**Prior year 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 the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. **Prior year market value:** .... $ 34,079 B. **Current year productivity or special appraised value:** .... - $ 353 C. **Value loss.** Subtract B from A. [7]	$ 33,726
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 5,169,992
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 70,869,333
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 1,218,358,250
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 6,070,311
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 40,625
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 6,110,936
18.	**Total current year taxable value on the current year 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:** .... $ 1,367,254,904 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0 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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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] .... - $ 150,167,147 E. **Total current year value.** Add A and B, then subtract C and D.	$ 1,217,087,757

[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. Current year 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] .... $ 41,783,424 **B. Current year 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] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 41,783,424
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 129,884,082
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 1,128,987,099
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [19]	$ 54,156,531
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 54,156,531
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 1,074,830,568
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.568548 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [21]	$ 0.000000 /$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.363265 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,294,397,575

[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 prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 4,702,093
31.	**Adjusted prior year levy for calculating NNR M&O rate.** A. **M&O taxes refunded for years preceding the prior tax year.** 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 2023. This line applies only to tax years preceding the prior tax year.......... + $ 30,533 B. **Prior year 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 current year captured appraised value in Line 18D, enter 0.......... – $ 98,983 C. **Prior year 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. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.......... $ -68,450 E. Add Line 30 to 31D.	$ 4,633,643
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,074,830,568
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.431104 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] A. **Current year 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. **Prior year 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.......... $ 0.000000 /$100 D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24] A. **Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0 B. **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.......... – $ 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.	$ 0.000000 /$100

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

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25]		
	A. **Current year 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, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..........	$ 0	
	B. **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..........................	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100...	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100...	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26]		
	A. **Current year 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, of the prior tax year and ending on June 30, of the current tax year..	$ 0	
	B. **Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100...	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100...	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$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 Section 26.0444 for more information.		
	A. **Amount appropriated for public safety in the prior year.** 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 the prior year.** 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	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.431104 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, 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	$ 0.000000 /$100	
	C. Add Line 40B to Line 39.		$ 0.431104 /$100
41.	**Current year 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.		$ 0.446192 /$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):*** **Current year 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).	$ ______ /$100
42.	**Total current year 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 .... $ 1,918,183 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... –$ 0 **D.** Subtract **amount paid** from other resources .... –$ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 1,918,183
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 6,146
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 1,912,037
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [30] .... 101.00 % **B.** Enter the prior year actual collection rate. .... 101.00 % **C.** Enter the 2022 actual collection rate. .... 104.00 % **D.** Enter the 2021 actual collection rate. .... 102.00 % **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]	101.00 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 1,893,105
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,128,987,099
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.167681 /$100
49.	**Current year voter-approval tax rate.** Add Lines 41 and 48.	$ 0.613873 /$100
D49.	***Disaster Line 49 (D49):*** **Current year 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 current year 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 of the prior tax year or May of the current tax year, 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 of the prior year, enter 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 of the prior tax year or in May of the current tax year.** 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 of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ /$100
55.	**Current year NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ /$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ /$100
57.	**Current year 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 *Voter-Approval Tax Rate Worksheet.*	$ /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ /$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]	$
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ /$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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ ______/$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [39] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [40] 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 that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [42] 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. [43]

Individual components can be negative, but the overall rate will 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. [44]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.510823 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.510823 /$100
	D. Adopted Tax Rate	$ 0.498237 /$100
	E. Subtract D from C	$ 0.012586 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 1,160,918,555
	G. Multiply E by F and divide the results by $100	$ 146,113
64.	**Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.544664 /$100
	B. Unused increment rate (Line 66)	$ 0.000017 /$100
	C. Subtract B from A	$ 0.544647 /$100
	D. Adopted Tax Rate	$ 0.544664 /$100
	E. Subtract D from C	$ -0.000017 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 936,687,158
	G. Multiply E by F and divide the results by $100	$ 0
65.	**Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.589994 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.589994 /$100
	D. Adopted Tax Rate	$ 0.589977 /$100
	E. Subtract D from C	$ 0.000017 /$100
	F. 2021 Total Taxable Value (Line 60)	$ 698,404,295
	G. Multiply E by F and divide the results by $100	$ 118
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 146,231.00000
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.012952 /$100
68.	**Total 2024 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 0.626825 /$100

[39] Tex. Tax Code §26.013(b)
[40] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[41] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[42] Tex. Tax Code §§26.0501(a) and (c)
[43] Tex. Local Gov't Code §120.007(d)
[44] Tex. Local Gov't Code §120.007(d)

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
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	0.431104
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,128,987,099
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.044287 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.167681 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.643072 /$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.[48]

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. [49]

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
74.	**2023 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______ /$100
75.	**Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 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.* **- or -** If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [50] Enter the final adjusted 2023 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ ______ /$100
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ ______ /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ ______
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ ______ /$100

[45] Tex. Tax Code §26.04(c)(2)(B)
[46] Tex. Tax Code §26.012(8-a)
[47] Tex. Tax Code §26.063(a)(1)
[48] Tex. Tax Code §26.042(b)
[49] Tex. Tax Code §26.042(f)
[50] Tex. Tax Code §§26.42(c)
[51] Tex. Tax Code §§26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 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 68 (taxing units with the unused increment rate).	$ ______/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.568548 /$100
As applicable, enter the current year 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 .... $ 0.626825 /$100
As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate. .... $ 0.643072 /$100
If applicable, enter the current year de minimis rate from Line 73.

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. [52]

print here Ellen Owens
Printed Name of Taxing Unit Representative

sign here Ellen Owens
Taxing Unit Representative

07/31/2024
Date

[52] Tex. Tax Code §§26.04(c-2) and (d-2)

Date submitted: 07/31/02024

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: General Activity Report and/or Project Update

DEPARTMENT: Executive

PROPOSED ACTION: No Council action proposed or requested; This item is to allow for general update and/or activities report relating to various on-going city projects or issues.

BACKGROUND:
This item is to provide opportunities for miscellaneous updates and comments by the staff; and general Q&A with the City Council relative to on-going, non-agenda projects and/or issues.

BUDGET/FINANCIAL IMPACT:
Funding for this item was { } included { } not included in the current-year budget {X} N/A

RECOMMENDATION:
N/A

ATTACHMENTS:
None

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{X} Staff will provide brief comments and answer questions on this item at the meeting.
{} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: Request to close 100 block Depot Street alley from Avenue C to Main Street and 32 N Main Street Alley from First Street to the Depot Street alley from 3:00 PM to 10:00 Pm on Friday December 6, 2024 for the She Creates Union Luna Market.

DEPARTMENT: Community Services

PROPOSED ACTION: Approve street closure request.

BACKGROUND:
She Creates Union is a local organization for women artists. This event is their annual holiday market, which has been held in this location in previous years. The organizers have communicated with businesses and residents in the area. Restroom facilities will be available at The Clever Tiger Art gallery.

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:

ATTACHMENTS:
1. LunaMarket_Alley Closure Request_080924
2. Luna Alley_working map

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{} Staff will provide brief comments and answer questions on this item at the meeting.
{X} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

Friday, August 9, 2024

Dear Mayor McShan and City Council,

My name is Stacey Van Landingham. Emma Clark and I are co-founders of She Creates. We are writing today to ask for your permission to close the entrance to the alley at 20 N Main Street thru Avenue C on Friday, December 6th from 3 pm until 10 pm for our Holiday Luna Market.

The event will be held 6-9 but the additional time is needed for loading in and out.
Luna Market is a seasonal night market showcasing local women artists, food,
and entertainment with a little bit of theatre and whimsy.

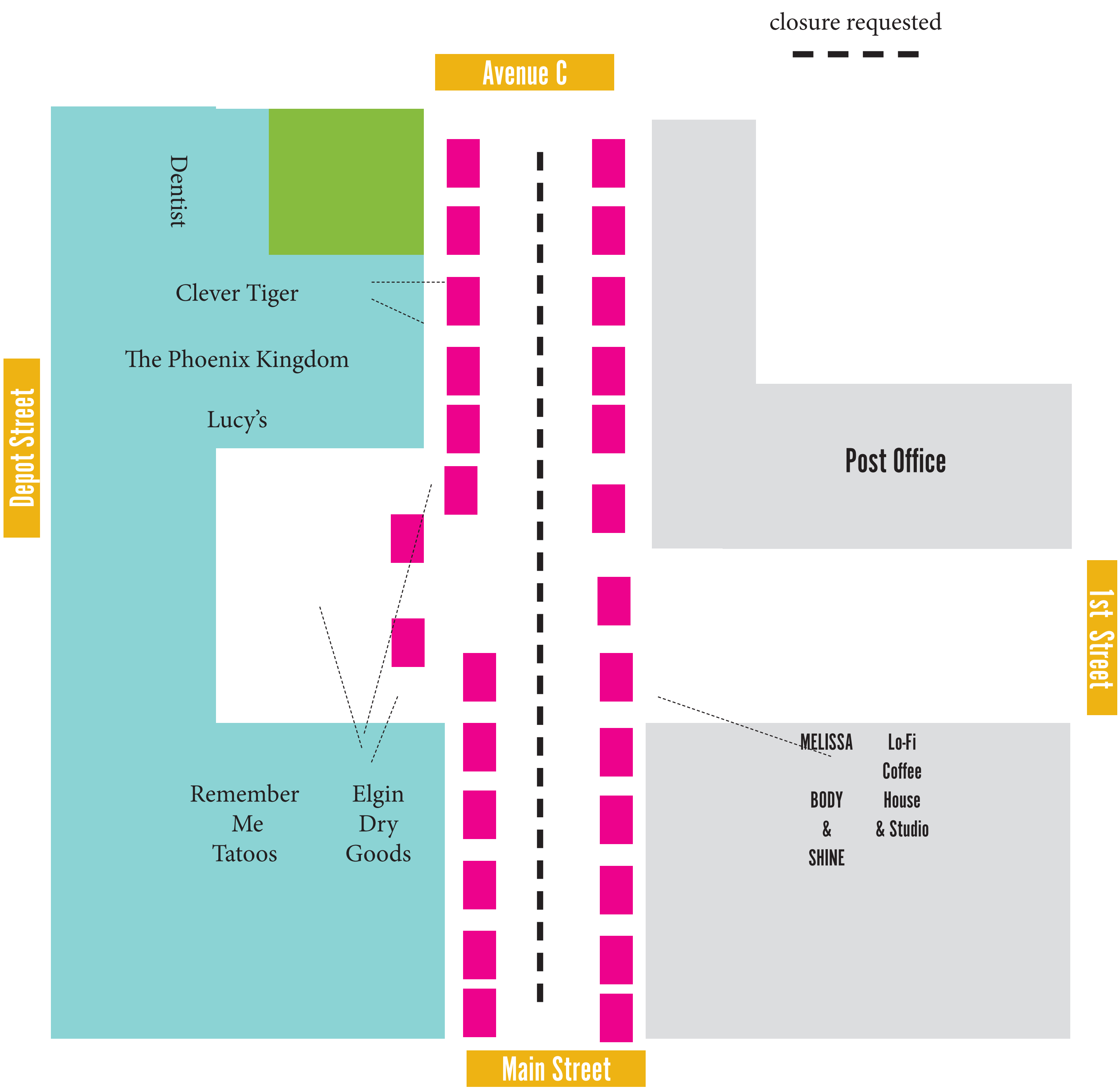
We've spoken to all businesses and residents affected by this closure. Bathrooms will be available at Clever Tiger.

We're happy to answer any questions you may have, so please contact us at staceyvee@gmail.com or ebclark@gmail.com

Thank you for your time and consideration,

Stacey Van Landingham
Emma Clark
Co-founders, She Creates
www.shecreatescommunity.org

2024 Holiday Luna Market



Elgin TEXAS perfectly situated...

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: Appointment/Re-Appointment Of Members To Various City Commissions, Boards, And/Or Committees Including The Planning & Zoning Commission, Board of Adjustments, Library Advisory Boards, Park & Recreation Advisory Board, Economic Development Corporation Board of Directors, Historic Review Board, Main Street Board of Directors, And Building Standard Commission

DEPARTMENT: Executive

PROPOSED ACTION: Appointment/re-appointment of members to the Planning & Zoning Commission, Board of Adjustments, Library Advisory Board, Parks & Recreation Advisory Board, Economic Development Corporation Board of Directors, Historic Review Board, Main Street Board of Directors, and Building Standards Commission as applicable.

BACKGROUND:
The City Council has established by Ordinance policies and procedures regarding annual appointments to various City Commissions, Boards, and/or Committees. The City Secretary's Office has previously provided a report to the Council in compliance with the requirements of city code; and now such appointments and/or re-appointments are ready for Council's consideration.

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:
Appointment/re-appointment of members to the Planning & Zoning Commission, Board of Adjustments, Library Advisory Board, Parks & Recreation Advisory Board, Economic Development Corporation Board of Directors, Main Street Board of Directors, and Building Standards Commission as determined by the Mayor and City Council; and direction to staff as may be deemed appropriate.

ATTACHMENTS:
1. ORD2022-08-16-25 An Ordinance Establishing Rules and Procedures for Boards and Commissions

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{X} Staff will provide brief comments and answer questions on this item at the meeting.
{} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

ORDINANCE NO. 2022-08-16-25

AN ORDINANCE ESTABLISHING GENERAL RULES AND PROCEDURES, INCLUDING APPOINTMENTS, TERM LIMITS, AND RELATED MATTERS FOR ALL BOARDS AND COMMISSIONS OF THE CITY OF ELGIN, TEXAS; REPEALING ALL OTHER ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT THEREWITH; AND PROVIDING FOR A SAVINGS CLAUSE

WHEREAS, Article XI of the Home Rule Charter of the City of Elgin provide the City Council with exclusive authority to establish "boards and commissions as it may deem necessary conduct of city business and management of municipal affairs"; and,

WHEREAS, Article XI of the Home Rule Charter of the City of Elgin further provides the City Council with authority to establish "authority, functions, and responsibilities of such boards and commissions"; and,

WHEREAS, the City Council is now desirous of establishing, among other items, procedural consistency regarding the appointment schedules for all such boards and commissions as well as term limits regarding same.

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

I.

Sec. 1-Purpose.

The purpose of this Ordinance is to establish clarity as to general rules and procedures for all City of Elgin Boards and Commissions.

Sec. 2-City Charter Authority

Article XI of the Home Rule Charter of the City of Elgin, states "The city council shall have the authority to establish by ordinance for such boards and commissions as it may deem necessary conduct of city business and management of municipal affairs. The authority, functions, and responsibilities of such boards and commissions shall be such as is spelled out in the ordinance establishing them. All existing boards and commissions heretofore established shall be continued in accordance with the ordinance or other acts under which they have been created, or until the city council shall by ordinance abolish, modify, or alter the ordinances or acts under which they exist. Notwithstanding, any other provision of this Charter the elected city council shall have paramount authority over all matters affecting the budgets, appropriation of funds expenditures, purchases, and sale of properties and procedures for accounting therefore consistent with the express provisions of this Charter and applicable provisions of the State Constitution and law of this State."

Sec. 3-Boards and Commissions

(1) As of the date of this Ordinance, the following Boards and/or Commissions have been authorized and or duly recognized by the City Council:

- Planning & Zoning Commission
- Board of Adjustment
- Library Advisory Board
- Parks & Recreation Advisory Board
- Economic Development Corporation Board of Directors
- Public Safety Advisory Committee
- Historic Review Board
- Main Street Board of Directors
- Building Standards Commission

(2) Ad hoc boards may be temporarily appointed and terminate upon completion of a specific task or special purpose for which it was created, or when abolished by a majority vote of the City Council. No ad hoc board shall have powers other than advisory to the City Council.

Sec. 4-Meeting Times and Agenda

Boards, commissions, and committees shall set their own meeting times. All boards, commissions, and committees shall be subject to these rules. Each board, commission, and committee shall set their own agenda, so long as it is in accordance with the Texas Open Meetings Act.

Sec. 5-Regulatory Authority

The Board of Adjustments, Economic Development Corporation, and Planning and Zoning Commission, are the only boards and commissions that have regulatory authority.

Sec. 6-Board and/or Commission Members

Members appointed to boards or commissions serve at the will of the Council and may be removed, replaced, or not reappointed at the discretion of the Council, by majority vote, with or without cause. When conducting the business of the City, appointed members of all boards or commissions shall follow the rules of procedure set forth by the City Council.

Sec. 7-Qualifications of Board and/or Commission Appointees

(1) Members appointed to boards and commissions, for at least twelve (12) months preceding their appointment, must be:

a. registered voters of the city who have resided within the corporate limits of the City of Elgin, or within territory annexed prior to the appointment; or

b. an owner of real property within the corporate limits of the City; or,

c. an owner of a business located within the corporate limits of the City.

(2) Members appointed to boards and commissions should not have any delinquent City taxes, City utilities, or other City assessments; and must not have any pending claim against the City.

(3) Members appointed to boards and commissions serve without compensation and must not be employed by or hold any other position in city government.

(4) No member of a board or commission may remain in his/her position after being elected or appointed to City Council.

(5) No member of a board or commission may simultaneously occupy a seat on any other City board or commission, except for the Historic Review Board and the Main Street Board of Directors

(6) In addition to any other requirements prescribed by the City Council, members must maintain the qualifications established while in office.

Sec. 8-Term Limits

No appointed member of a board or commission shall serve more than two (2) full two (2) year terms. After completing said terms, an appointee shall not be eligible for reappointment of any board, committee, or commission, by the City Council for a period of two (2) years.

Sec. 9-Uniform Appointment Schedule for Board and/or Commission Members

(1) The City Council will review applications and may, at their discretion, interview eligible applicants for open positions on boards and commissions. The City Secretary shall establish

deadlines and procedures for providing all applications to the City Council relating to upcoming board and commission appointments.

(2) Applications are accepted at the beginning of May and through the end of June. The City Secretary will submit applications to the City Council at least sixty (60) days prior to October 1st. All board and/or commission appointments shall be made in September of each year and members begin their terms October 1st. Final appointment decisions will be determined by the City Council.

(3) Should a vacancy occur before the next appointment and causes a quorum conflict on the board, commission, or committee, the chair should report this to the City Council and City Secretary in writing. The City Council will then consider a special appointment to fill a vacancy on an as needed basis.

(4) Any member of a board or commission whose term is expiring must repeat the application process or submit their interest of reappointment in writing to be considered for a subsequent term.

Sec. 10-Quarterly Meetings

All boards and/or commissions shall conduct an official meeting at least once every three (3) months. This requirement shall not apply to the Board of Adjustments and Building Standards Commission who shall meet as needed.

Sec. 11-Regular Presentations to City Council

Each board and/or commission shall provide to City Council an activity report at least once every three (3) months.

Sec. 12-Open Government Training

Upon initial appointment, within 90 days of taking the oath of office or assuming duties, all board, commission, and or committee members shall be required to watch the Texas Public Information Act and the Texas Open Meetings Act training videos as provided by the City Secretary.

Sec. 13 -Waiver of Qualifications Requirements

Solely at its discretion, the City Council may consider on a case-by-case basis the waiver of any and all such qualification requirements and/or rules for individual appointments to any board or commission as they may be deemed warranted in serving the best interest of the City.

II.

A. All ordinances, parts of ordinances, or resolutions in conflict herewith are expressly repealed.

B. The invalidity of any section or provision of this ordinance shall not invalidate other sections or provisions thereof.

C. The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this ordinance and the subject matter hereof was discussed, considered and formally acted upon, all as required by the Open Meeting Act, Chapter 551, Texas Government Code, as amended.

READ, PASSED, and **ADOPTED** on first reading this 16th day of August 2022

Theresa Y. McShan, Mayor
City of Elgin, Texas

ATTEST:

Jennifer Stubbs, City Secretary

CITY OF ELGIN
TEXAS
TEXAS

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: AN ORDINANCE GRANTING A SPECIFIC USE PERMIT FOR OPERATION OF A CHILDCARE FACILITY BY THE ELGIN INDEPENDENT SCHOOL DISTRICT ON PROPERTY LOCATED ON A PARCEL OF LAND KNOWN BY THE BASTROP COUNTY CENTRAL APPRAISAL DISTRICT AS PARCEL 61102, LOCATED AT 205 W. 2ND ST (ELGIN CITY, BLOCK 37, LOT 3,4,5,6,7 & 8), CITY OF ELGIN, TEXAS, BASTROP COUNTY, AND PROVIDING FOR A SAVINGS CLAUSE AND REPEALING CONFLICTING ORDINANCES AND RESOLUTIONS.

DEPARTMENT: Development Services

PROPOSED ACTION: Consideration of a Specific Use Permit for the operation of a childcare facility for the children of Elgin ISD staff at 205 West 2nd Street (former First Baptist Church campus).

BACKGROUND:
See attached staff report.

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:
The Planning and Zoning Commission held a public hearing on this item at the August 26, 2024 regular meeting and their recommendation is to grant the Specific Use Permit (SUP) for a period of 5 years contingent on the results of the Traffic Impact Analysis.

ATTACHMENTS:
1. ORD2024-09-17-__ An Ordinance Granting A Specific Use Permit For Operation Of A Childcare Facility
2. 205 W 2nd St Specific Use Application, Owner's Authorization and proposed site plan
3. 202400058 200' Notice to property owners
4. Project 202400058 EISD Childcare Staff Report

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{X} Staff will provide brief comments and answer questions on this item at the meeting.
{} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

ORDINANCE NO. 2024-09-17-____

AN ORDINANCE GRANTING A SPECIFIC USE PERMIT FOR OPERATION OF A CHILDCARE FACILITY BY THE ELGIN INDEPENDENT SCHOOL DISTRICT ON PROPERTY LOCATED ON A PARCEL OF LAND KNOWN BY THE BASTROP COUNTY CENTRAL APPRAISAL DISTRICT AS PARCEL 61102, LOCATED AT 205 W. 2ND ST (ELGIN CITY, BLOCK 37, LOT 3,4,5,6,7 & 8), CITY OF ELGIN, TEXAS, BASTROP COUNTY, AND PROVIDING FOR A SAVINGS CLAUSE AND REPEALING CONFLICTING ORDINANCES AND RESOLUTIONS.

WHEREAS, an application has been made to the City Council of Elgin, Texas for a Specific Use Permit to allow operation of a childcare facility, in a General Commercial District at the property described in this Ordinance; and

WHEREAS, the City Council has submitted the application to the Planning and Zoning Commission for its recommendation and report; and

WHEREAS, the Planning and Zoning Commission held a public hearing concerning the requested change on August 26, 2024, following lawful publication of the notice of said public hearing; and

WHEREAS, after considering the public testimony received at such hearing, the Planning and Zoning Commission has recommended a Specific Use Permit be granted allowing the operation of a childcare facility, for an indefinite period in a General Commercial District as shown in documents attached hereto as Exhibit "A"; and

WHEREAS, on the 3rd day of September 2024, after proper notification, the City Council held a public hearing on the requested application, and

WHEREAS, the City Council determines that the Specific Use Permit provided for herein promote the health, safety, morals, and protects and preserves the general welfare of the community, and

WHEREAS, each and every requirement set forth in Chapter 211, Sub-Chapter A, Texas Local Government Code, and Chapter 46, City of Elgin Ordinances, concerning public notices, hearings, and other procedural matters has been fully complied with,

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

I.

The facts and recitations contained in the preamble of this Ordinance are hereby found and declared to be true and correct, and are incorporated by reference herein and expressly made a part hereof, as if copied verbatim. The City Council hereby finds that this Ordinance implements the vision, goals and policies of the City of Elgin's Comprehensive Plan and further finds that enactment of this Ordinance is not inconsistent with or in conflict with any other polices or provisions of the Comprehensive Plan and the City's Code of Ordinances.

II.

The Zoning District for the Property shall remain General Commercial District, and the Ordinance granting a Specific Use Permit for the specific use on the property to allow the operation of a childcare facility for an indefinite period, is hereby adopted.

III.

A. All ordinances, parts of ordinances, or resolutions in conflict herewith are expressly repealed.

B. The invalidity of any section or provision of this Ordinance shall not invalidate other sections or provisions thereof.

C. The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

READ, **PASSED**, and **ADOPTED** on first reading this the 17th day of September 2024.

____
THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

ATTEST:

____
ESMERALDA RANGEL, Assistant City Secretary

Exhibit A

LEGEND

⊕	CALCULATED POINT
●	1/2" REBAR FOUND (UNLESS NOTED)
○	1/2" REBAR SET W/CAP STAMPED J.E. GARON RPLS 4303
▲	MAG NAIL FOUND
—OO—	CHAIN LINK FENCE
—/—	IRON FENCE
	POWER POLE
—E—	OVERHEAD ELECTRIC LINE
	DOWN GUY
	FIRE HYDRANT
W	WATER METER
I	IRRIGATION CONTROL VALVE
G	GAS METER
T	TELEPHONE PEDISTAL
V	WATER VALVE
S	SANITARY SEWER MANHOLE
	AIR CONDITIONER
(BRG.–DIST.)	RECORD CALL

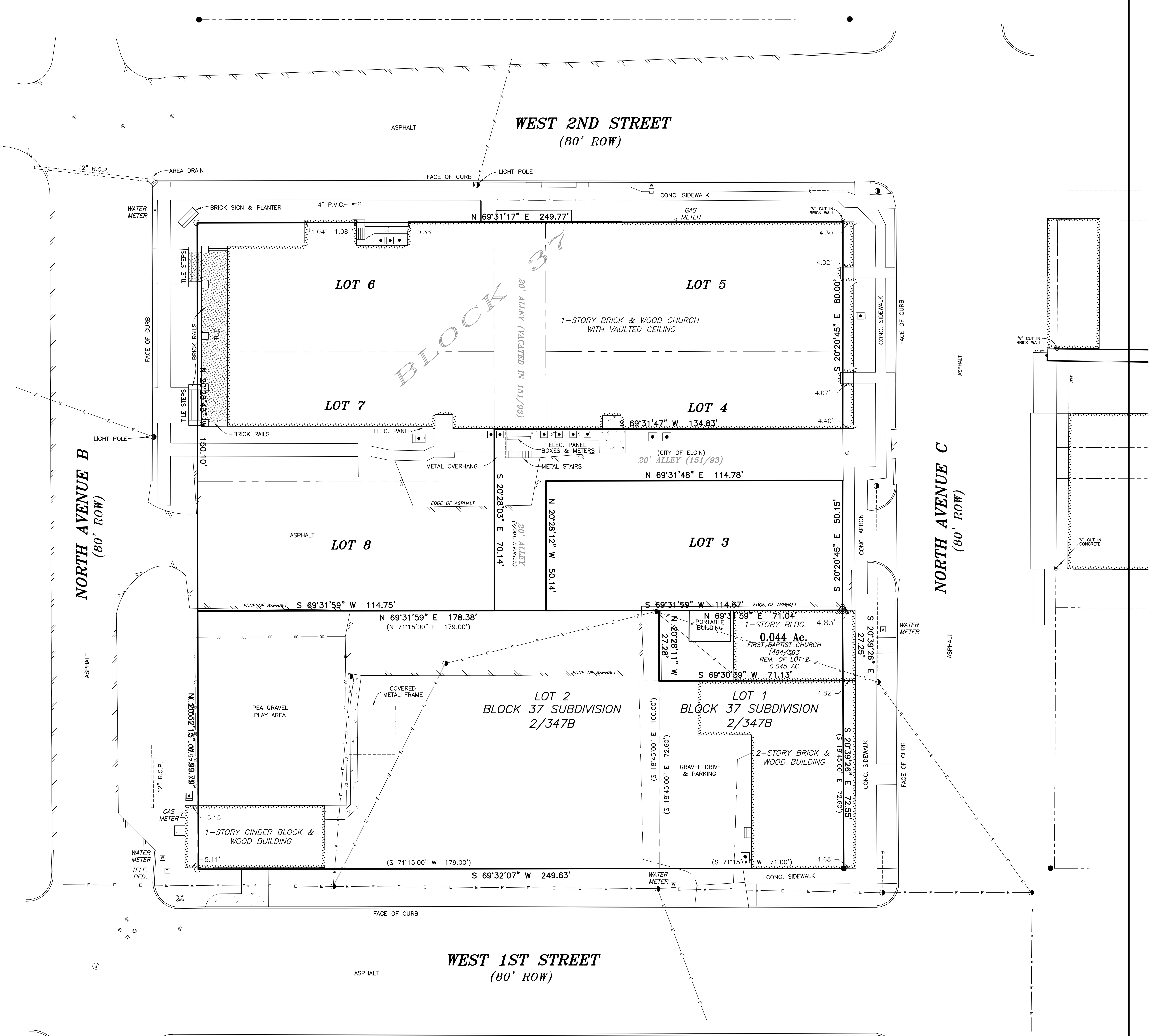
JAMES E. GARON LAND SURVEYORS & ASSOCIATES

N E S W

0 20 40 60

SCALE: 1"= 20'

BEARINGS SHOWN ARE GRID NORTH BASED ON GPS OBSERVATIONS FOR TEXAS STATE PLANE COORDINATE SYSTEM "CENTRAL ZONE" NAD83.



SURVEY MAP OF
LOTS 3, 4, 5, 6, 7 & 8; LESS THE SOUTH 20' OF LOT 4, BLOCK 37, CITY OF ELGIN; RECORDED IN VOLUME Y, PAGE 301, D.R.B.C.T.

0.044 AC, BEING PART OF LOT 2, BLOCK 37, CITY OF ELGIN, MAP OR PLAT RECORDED IN VOL. Y, PAGE 301, D.R.B.C.T. & VOLUME 1484, PAGE 593, O.R.B.C.T.

LOTS 1 & 2, BLOCK 37 SUBDIVISION, MAP OR PLAT RECORDED IN CABINET 2, PAGE 347B, P.R.B.C.T.

REFERENCE: ELGIN INDEPENDENT SCHOOL DISTRICT G.F. NO.: 2154250–ELG

ADDRESS: 205 W. 2nd STREET, ELGIN, TEXAS.

FIELD BOOK: B–423/76
FILE: S:\Counties\Bastrop\City of Elgin\Block 37\82821.dwg

TO THE OWNERS, LIENHOLDERS AND TITLE COMPANY

THE UNDERSIGNED DOES HEREBY CERTIFY THAT THIS SURVEY WAS THIS DAY MADE ON THE GROUND OF THE PROPERTY DESCRIBED HEREON AND IS CORRECT, AND THAT THERE ARE NO DISCREPANCIES, SHORTAGES IN AREA, BOUNDARY LINE CONFLICTS, ENCROACHMENTS, OVERLAPPING OF IMPROVEMENTS, VISIBLE UTILITY LINES OR ROADS IN PLACE, EXCEPT AS SHOWN HEREON, AND THAT SAID PROPERTY HAS ACCESS TO AND FROM A DEDICATED ROADWAY, EXCEPT AS SHOWN HEREON.

THE UNDERSIGNED DOES FURTHER CERTIFY THAT THE PROPERTY DESCRIBED HEREON IS LOCATED IN ZONE "X" AND IS NOT WITHIN A 100–YEAR FLOOD HAZARD AREA AS IDENTIFIED BY THE FEDERAL EMERGENCY MANAGEMENT AGENCY FLOOD INSURANCE RATE MAP, PANEL NO. 48021C0100E EFFECTIVE JANUARY 19, 2006.

STATE OF TEXAS
REGISTERED
JAMES E. GARON
4303
PROFESSIONAL
LAND SURVEYOR

OCTOBER 5, 2021

JAMES E. GARON & ASSOC.
LAND SURVEYORS & CIVIL ENGINEERS
Firm Reg. #10058400 & F–20386
185 McAllister Road
Bastrop, Texas 78602
(512) 303–4185
jgaron@austin.rr.com
www.jamesegaron.com

JAMES E. GARON
& ASSOCIATES, INC.
PROFESSIONAL LAND SURVEYORS

185 McAllister Road
Bastrop, Texas 78602
512-303-4185
Firm #10058400
jgaron@austin.rr.com

November 17, 2021

LEGAL DESCRIPTION: BEING A 0.044 ACRE TRACT OF LAND LYING IN AND BEING A PORTION OF LOT 2, BLOCK 37, CITY OF ELGIN AS RECORDED BY PLAT IN VOLUME "Y", PAGE 301 OF THE DEED RECORDS OF BASTROP COUNTY, TEXAS AND IN CABINET 1, PAGE 100B OF THE PLAT RECORDS OF BASTROP COUNTY, TEXAS AND BEING ALL OF THAT CERTAIN 0.045 ACRE TRACT OF LAND CONVEYED TO FIRST BAPTIST CHURCH, ELGIN BY DEED RECORDED IN VOLUME 1484, PAGE 593 OFFICIAL RECORDS, BASTROP COUNTY, TEXAS; SAID 0.044 ACRE TRACT OF LAND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS AND AS SURVEYED UNDER THE SUPERVISION OF JAMES E. GARON AND ASSOCIATES IN OCTOBER, 2021:

BEGINNING at a point in the westerly line of North Avenue C and east line of Block 37 for the southeast corner hereof and the northeast corner of Lot 1, Block 37 Subdivision as recorded by plat in Cabinet 2, Page 347B plat records, Bastrop County, Texas from which a 3/8" iron rod found for the southeast corner of Block 37 and said Lot 1 bears S 20°39'26" E a distance of 72.55 feet along said line;

THENCE S 69°30'39" W a distance of 71.13 feet along the north line of said Lot 1 to a point in the east line of Lot 2, Block 37 Subdivision for the southwest corner hereof and the northwest corner of said Lot 1;

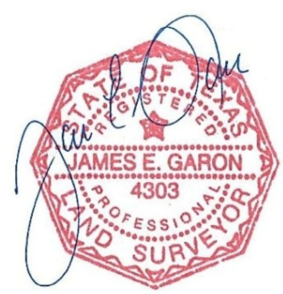
THENCE N 20°28'11" W a distance of 27.28 feet to a point for the northwest corner hereof and the northeast corner of said Lot 2, Block 37 Subdivision;

THENCE N 69°31'59" E a distance of 71.04 feet to a concrete nail found in the west line of Avenue C for the northeast corner hereof and the southeast corner of Lot 3, Block 37;

THENCE S 20°39'26" E a distance of 27.25 feet to the **POINT OF BEGINNING,** containing 0.044 acre of land, more or less and as shown on map of survey prepared herewith.

Surveyed by

James E. Garon
Reg. Professional Land Surveyor
co\Bastrop\City of Elgin\block 37\82821 legal



Elgin TEXAS perfectly situated...

SPECIFIC USE APPLICATION

Date: 7/1/2024

SITE INFORMATION

Project Address: 205 W. 2nd Street

Parcel Identification Number (if no address): 61102

APPLICANT

Name: Mike Boyle

Postal Address: 11501 Alterra Parkway, Suite 120
Austin, TX 78758

E-Mail Address: mike.boyle@huckabee-inc.com; **Phone Number:** 512.428.8958

The information given on this application is accurate to the best of my knowledge. All provisions of laws and ordinances governing this work will be complied with, whether specified on this application or not.

Signature	Printed Name	Date
	Mike Boyle	7/1/2024

Project Description:

Renovate existing church building to accommodate Elgin ISD's childcare facility.
Minor interior renovation to create secure vestibule entrance, to replace exterior doors and hardware, to add washer and dryer, to renovate first floor restrooms for ADA compliance, and to add sinks in classrooms for childcare licensing requirements.
Scope includes adding fire alarm and automatic fire sprinkler systems in entire building.
Technology cabling will be added throughout, but no other scope of work is planned for second floor or sanctuary portion (except fire alarm and sprinklers). Exterior work includes expanded and fenced play areas & ADA parking.

OWNER'S AUTHORIZATION LETTER

Project Site Address: 205 West Second Street

I/we hereby certify that I/we am/are the owner(s) of the above-described property. I/we am/are respectfully requesting processing and approval of permit(s) and/or project(s) reviews. I/we hereby authorize the Applicant listed on this letter to act on my/our behalf during the processing, review, presentation of this request and any inspections associated with this request. They shall be the principal contact with the City during the processing, review, presentation of this request and any inspections associated with this request

Huckabee Architects (Gigi Morgan, Mike Boyle) 6/26/2024

Name of Permit Applicant or Company (Print) Date

Mike Brooks

1st Property Owners Signature
Date

Mike Brooks, Executive Director Maintenance & Operations Elgin ISD 6/26/2024

1st Property Owners Printed Name Date

2nd Property Owners Signature Date

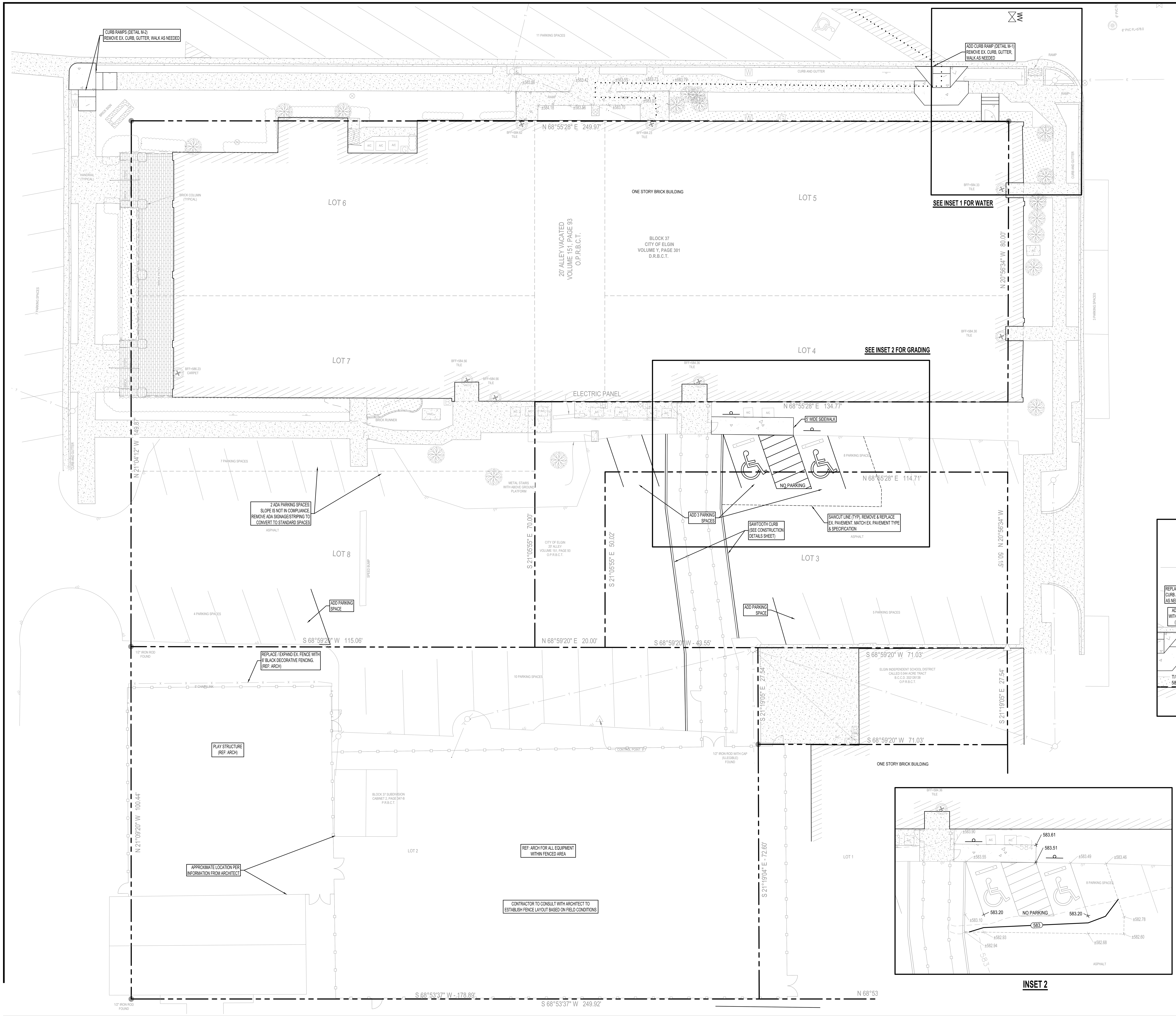
2nd Property Owners Printed Name Date

3rd Property Owners Signature Date

3rd Property Owners Printed Name Date

Additional owners please provide their signatures, date, printed name, and date on separate letter. Failure to provide additional property owner(s) and/or produce incorrectly may result in delay.

Be aware the person(s) who represent a corporation, limited liability company (LLC), or similar type of corporation regarding property ownership must provide documentation along with this letter indicating they have authority to sign for said corporation. Failure to provide may result in delay.



GRAPHIC SCALE

10 0 5 10 20

(IN FEET)

SCALE = 1:10

LEGEND

— — —	PROPERTY LINE
• • • •	PROPOSED ACCESSIBLE ROUTE
SDWK	PROPOSED CONCRETE SIDEWALK (SEE PLAN FOR WIDTHS)
—□—□—	FENCE (REF: ARCH)
	GATE (REF: ARCH)
— — 100 — —	EXISTING CONTOURS
• • • •	PROPOSED ACCESSIBLE ROUTE
—(100)—	PROPOSED CONTOURS
+100	PROPOSED SPOT GRADES
+100	*EXISTING SPOT GRADES*
—> —> —>	PROPOSED FLOW DIRECTION

ABBREVIATIONS

TC	=	TOP OF CURB	T/W	=	TOP OF WALL
EOP	=	EDGE OF PAVEMENT	ME	=	MATCH EXISTING
FL	=	FLOW LINE	HP	=	HIGH POINT
LP	=	LOW POINT	EG	=	EXISTING GRADE

PROPOSED UTILITIES:	*EXISTING UTILITIES:*
WV WATER VALVE	*FIRE HYDRANTS* WV *WATER VALVE* *MANHOLE (STORM)* *MANHOLE (WW)*
WATER — W — W —	*WATER* — W — W — *WASTEWATER* — WW — WW —

PARKING TABLE	
REQUIRED PARKING (1 PER 300 SQ FT)	62 SPACES
PROVIDED PARKING	55 STANDARD SPACES 3 ADA SPACES

Revision / Date

Project: 205 WEST SECOND RENOVATION FOR ELGIN I.S.D. ELGIN, TEXAS

STATE OF TEXAS
SEAN FRIEND
99571
LICENSED
PROFESSIONAL ENGINEER
June 28, 2024

Huckabee
AUSTIN • DALLAS • FORT WORTH
HOUSTON • SAN ANTONIO • WACO
www.huckabee-inc.com
800.687.1229

!!! CAUTION !!!

EXISTING OVERHEAD UTILITIES IN VICINITY
CONTRACTOR SHALL EXERCISE EXTREME CAUTION
WHEN WORKING NEAR ELECTRIC FACILITIES

!!! WARNING !!!

THE ENGINEER ASSUMES NO RESPONSIBILITY FOR THE ACCURACY OF THE LOCATION OF UNDERGROUND UTILITIES. THE CONTRACTOR SHALL BE RESPONSIBLE FOR LOCATION AND AVOIDING ALL EXISTING UTILITIES BY CALLING THE 'ONE CALL" LOCATOR SERVICE AT (800) 344-8377 AT LEAST 48 HOURS PRIOR TO CONSTRUCTION.

Walker Partners
engineers | surveyors
T.B.P.E. Registration No. 8053

SITE, GRADING AND WATER PLAN

Job No.	Sheet No.
1970-01-02	C3.0
Drawn By: BG, RCB	
Date: 4/18/2024	

August 12, 2024

NOTICE OF A SPECIFIC USE PERMIT REQUEST

You are being notified because your property is located within two hundred (200) feet of this request. The attached map shows this lot making the request (red solid shape) and your lot within the notice area (blue circle). This notice is to inform you of public hearings to be held by Planning & Zoning Commission and the City Council as denoted below:

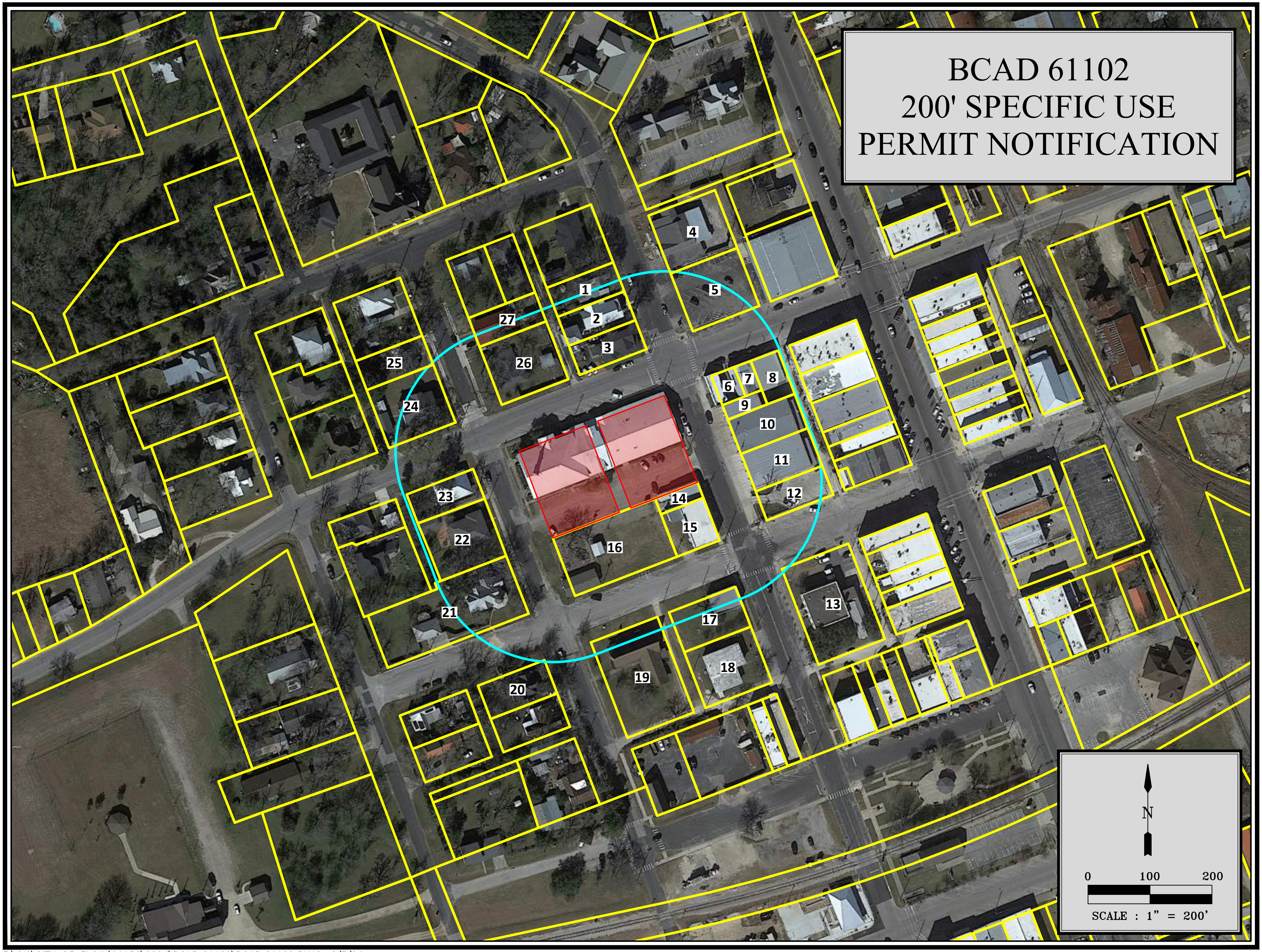
> Project #202400058: An ordinance granting a Specific Use Permit for the operation of a childcare facility by the Elgin Independent School District on property on a parcel of land known by the Bastrop County Central Appraisal District as Parcel 61102, located at 205 W. 2nd St (Elgin City, Block 37, Lot 3,4,5,6,7 & 8), Acres 0.79, City of Elgin, Texas, Bastrop County.

Notice is given of public hearings to be held by the Planning & Zoning Commission on **August 26, 2024** beginning at 6:30 P.M. Central Standard Time (CST) for a recommendation & City Council on **September 3, 2024** beginning at 6:30 P.M. CST for a consideration. These meetings will be held at Elgin Public Library Annex (Civic Center) at 404 N. Main St. Elgin, TX, 78621, U.S.A. The public is welcome to attend and may give a public comment on this item. Any person may be represented by another person, neighbor, or attorney.

Any interested person may also express written comments by emailing the Development Services Department at planninganddevelopment@elgintexas.gov or by postal mail at the following:

City of Elgin
Development Services Department
P.O. Box 591
Elgin, TX 78621 U.S.A.

Requests for any additional information may be directed to planninganddevelopment@elgintexas.gov or to (512) 281-0119 or may be requested from the Development Services Department, Fleming Community Center, 802 N. Avenue C, Elgin, TX 78621 U.S.A. from 8:30 A.M – 4:00 P.M. Central Standard Time, Monday – Friday.



F:\GIS\CITY_OF_ELGIN\MAPS\2024\BCAD 61102\BCAD 61102.DWG - 8/5/24

Development Services Department

STAFF REPORT

Consideration of a Specific Use Permit

Project #202400058

Date:	August 28, 2024
Applicant:	Elgin Independent School District
Hearing Date:	Planning & Zoning Commission – August 26, 2024
	City Council – September 3, 2024
Location:	Bastrop County Parcel Number 61102, 205 W. 2nd St

APPLICATION SUMMARY

Consideration of a Specific Use Permit for the operation of a childcare facility by the Elgin Independent School District on property located on a parcel of land known by the Bastrop County Central Appraisal District as Parcel 61102, located at 205 W. 2nd St (Elgin City, Block 37, Lot 3,4,5,6,7 & 8), City of Elgin, Texas, Bastrop County. The facility is for the children of Elgin ISD staff and will have a maximum of 80 children and 30 staff members.

DEPARTMENT COMMENTS

The Elgin ISD has purchased the old First Baptist Church campus located at the corner of North Avenue C and West 2nd Street. As stated in their application, they wish to renovate a portion of the building so that the school district's childcare facility can be operated there. City Code requires all childcare facilities to obtain a Specific Use Permit in order to operate in any zoning district. **The Planning and Zoning Commission held a public hearing on this item at the August 26, 2024 regular meeting and their recommendation is to grant the Specific Use Permit (SUP) for a period of 5 years, with a cap of 80 children, contingent on the results of the Traffic Impact Analysis.** Once the Specific Use Permit is obtained, the site and building renovations will be submitted for review to ensure they meet zoning, building and fire codes. They are planning on installing fire alarm and automatic fire sprinkler systems to the entire building. WGA has reviewed the submitted application and provided staff comments to the applicant, which at this time have not been addressed.

ATTACHMENTS:

1. Proposed Ordinance
2. Application
3. Owner's Authorization Letter
4. Proposed Site Plan
5. Notice and map mailed to property owners within 200'

Elgin TEXAS
perfectly situated...

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: *(Second Reading and Final Adoption)* AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF ELGIN, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF THE STATE OF TEXAS AND THE ORDINANCES AND RULES OF THE CITY OF ELGIN, TEXAS; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH AND PROVIDING FOR AN EFFECTIVE DATE

DEPARTMENT: Executive

PROPOSED ACTION: Consider adoption of the Appropriations Ordinance on second reading.

BACKGROUND:
The Annual Budget development process consists of a series of steps required by state law and the City Charter beginning with the submittal of a “Proposed Budget” by the City Manager. It includes staff estimates of anticipated revenue and projected costs; and a spending plan for the forthcoming year.

After initial review by the Council, public hearings are held to provide citizens an opportunity to comment on the proposed rates, anticipated revenues, and the proposed distribution of those financial resources among various programs designed to meet citizen demands for public services.

The City Council has an opportunity to adjust or make changes to proposed appropriations levels if needed. The final step in this process is to formally adopt the “Proposed Budget”. This is accomplished by adopting an Ordinance that includes the final estimate of revenue and proposed appropriations by line item for each spending program.

Once the Ordinance is formally adopted, a final “adopted” version of the budget will be prepared that represents the official spending program for the forthcoming budget year. The adopted version of the Budget will contain executed copies of the Ordinances that were passed to enact the Budget plus required funding mechanisms, such as an Ordinance adopting the *Ad Valorem* Tax Rate. This document will contain the base amounts that may be amended from time to time during the fiscal year, as conditions warrant.

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:
Approval of the Appropriations Ordinance on second reading adopting the FY24-25 Annual Budget.

ATTACHMENTS:
1. Brashar924
2. ORDbudgetFY2025

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{X} Staff will provide brief comments and answer questions on this item at the meeting.
{} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

From: Sue Brashar <sue.brashar@elgintexas.gov>
Sent: Thursday, September 12, 2024 6:11 PM
To: Tom Mattis <tom.mattis@elgintexas.gov>; Theresa McShan Mayor <Theresa.McShan.Mayor@elgintexas.gov>
Cc: Chuck Swain <chuck.swain@elgintexas.gov>
Subject: Permit fees

Tom,

As per our discussion, I would like to propose the following fee changes specifically for established homes so that our residents in the older parts of town will continue to update their properties without feeling like they have to pay more for permit fees than the work actually being done. Fire permitting is listed as well and although not residential, the mere fact that our small businesses and not for profit agencies are attempting to follow code should be applauded.

K.11 Fire inspection - $100.00. Waive the fee for not for profit agencies.
This should not be a huge hit if we continue working on utilizing a fire marshal provided by the ESD.
Subsequent fees for return trips should not be charged as long as they are working to make repairs/improvements.

K.10 Misc Building Permits, Fees and Fines
Patio/Deck Permit - $50.00
Flat work (sidewalks, driveway, curb cut) - $75.00
Appeal - Waive fee for an appeal. We have volunteer citizens that make up these boards so appealing a city decision should not require a fee. The resident has to pay to provide the documentation.
Reroof - $75.00
Pool/Spa - $75.00
Remodel - $75.00
Accessory building - $75.00
Windows - No charge up to 25% of total windows. $75.00 for above 25%. Beau is supposed to be working on the wording for this one.

Thanks and let me know if you have any questions or comments.

Sue

Sent from my iPad

ORDINANCE NO. _____________

(Second Reading and Final Adoption) **AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF ELGIN, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF THE STATE OF TEXAS AND THE ORDINANCES AND RULES OF THE CITY OF ELGIN, TEXAS; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the City Manager of the City of Elgin has submitted to the City Council, a proposed budget of revenues and expenditures of the City of Elgin; and,

WHEREAS, the City Council has received said proposed budget, a copy which has been filed with the City Secretary of the City of Elgin; and,

WHEREAS, proper and timely notice that public hearings on such budget would be held on September 3, 2024 and September 17, 2024 was given and made in accordance with the law and within the time limits set forth by law; and

WHEREAS, such public hearings were held in accordance with applicable law, prior to final adoption of this Ordinance.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ELGIN, BASTROP AND TRAVIS COUNTY, TEXAS THAT:

Section 1 The proposed budget of revenue and expenses for conducting the affairs of the City of Elgin, providing a financial plan for the ensuing fiscal year beginning October 1, 2024, and ending September 30, 2025, as submitted to the City Council by the City Manager of said City, and which budget is attached hereto as Exhibit "A", and the same is in all things adopted and approved as the budget of all current expenditures/expenses as well as fixed charges against said City for the fiscal year beginning October 1, 2024, and ending September, 30, 2025.

Section 2 The funding included in the attached budget are hereby appropriated from the prospective funds for the payment of expenditures on behalf of the city government as established in the approved budget document for the fiscal year ending September 30, 2025.

Section 3 In accordance with § 102.008(1), Texas Local Government Code, The City Manager is directed to file with the City Secretary a true copy of the final budget as adopted by the City Council, and the City Secretary is directed to certify as a true copy said budget and file it with this Ordinance in the official records of the City.

Section 4 In accordance with § 102.008(2), Texas Local Government Code, the City Secretary is directed to act to ensure that a copy of the budget is posted on the City's website.

Section 5 In accordance with § 102.007(c), Texas Local Government Code, the City Council does hereby in all things ratify the property tax reflected in the Fiscal Year 2024-25 Annual Budget which will require raising more revenue from property taxes than in the Fiscal Year 2023-24 Budget.

Section 6 The City Council now ratifies that the City budget adopted by this City Council will raise more total property tax revenue than last year's City budget by $976,079.62 or 16.87% and, of that amount $324,281.19 is tax revenue to be raised from new property added to the tax roll this year. The property tax increase in the City budget is hereby ratified.

Section 7 All ordinances or parts of ordinances in conflict with this Ordinance are hereby amended to the extent of such conflict. In the event of a conflict or inconsistency between this ordinance and any other code or ordinance of the city, the terms and provisions of this ordinance shall govern.

Section 8 The provisions of this Ordinance are severable, and if any court of competent jurisdiction enters a final order which holds that any section, subsection, sentence, clause, phrase, or other portion of this Ordinance is invalid, illegal, or otherwise unenforceable, then any such portion shall be deemed a separate, distinct and independent provision, and any such ruling shall not affect any other provision of this Ordinance which are not specifically designated as being illegal, invalid or unenforceable, and that all said remaining provisions shall continue in full force and effect.

Section 9 The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

Section 10 This Ordinance shall be and remain in full force and effective on October 1, 2024, in accordance with state law.

PASSED AND ADOPTED ON FIRST READING this 3rd day of September, 2024

PASSED AND ADOPTED ON SECOND READING this 17th day of September, 2024

____
THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

ATTEST:

____
ESMERALDA RANGEL, Assistant City Secretary

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: *(Second Reading and Final Adoption)* AN ORDINANCE LEVYING TAXES FOR MAINTENANCE AND OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ELGIN, TEXAS, AND PROVIDING FOR THE INTEREST AND SINKING FUND FOR THE 2024-25 TAX YEAR

DEPARTMENT: Executive

PROPOSED ACTION: Approval of the Second Reading and adoption.

BACKGROUND:
Discussed at previous meetings; Setting the annual property tax rate is the final step in approving primary funding for general fund expenses and annual debt payments (interest and principal) on outstanding bonds or other borrowing instruments for the ensuing fiscal year.

Under current state law, a public hearing is only required if the proposed tax rate exceeds the Voter-Approval Rate, which the proposed FY24-25 Annual Budget is predicated on. Just the same, the COE traditionally conducts two public hearings on the proposed budget and property tax rate before it is formally/finally approved by Council.

Funding within the proposed FY24-25 Annual Budget is predicated on adoption of a Maintenance & Operations **(M&O) Tax Rate** of **$0.431104**/$100 + a **Debt Rate of $0.167681**/$100 for a **Total Tax Rate of $0.598785**/$100.

This Tax Rate is less than the full Voter Approval Tax Rate or the **maximum tax rate of $0.626825**/$100 that can be adopted by Council at this time.

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:
Approval of the Second Reading and adoption.

ATTACHMENTS:
1. City of Elgin 2024-2025 tax rate worksheet
2. ORDtaxrateFY2025

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{X} Staff will provide brief comments and answer questions on this item at the meeting.
{} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

2024 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF ELGIN
Taxing Unit Name

(512) 281-2621
Phone *(area code and number)*

PO Box 591, Elgin, TX, 78621
Taxing Unit's Address, City, State, ZIP Code

www.elgintx.com
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.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year 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]		$ 1,291,531,603
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 1,291,531,603
4.	**Prior year total adopted tax rate.**		$ 0.498237 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 13,838,338	
	B. **Prior year values resulting from final court decisions:**	- $ 11,583,400	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 2,254,938
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 763,793	
	B. **Prior year disputed value:**	- $ 152,759	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 611,034
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 2,865,972

[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.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,294,397,575
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** 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 the current year does not create a new exemption or reduce taxable value.	
	A. **Absolute exemptions.** Use prior year market value: .... $ 1,278,871	
	B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 3,857,395	
	C. **Value loss.** Add A and B. [6]	$ 5,136,266
11.	**Prior year 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 the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. **Prior year market value:** .... $ 34,079	
	B. **Current year productivity or special appraised value:** .... - $ 353	
	C. **Value loss.** Subtract B from A. [7]	$ 33,726
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 5,169,992
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 70,869,333
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 1,218,358,250
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 6,070,311
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 40,625
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 6,110,936
18.	**Total current year taxable value on the current year 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:** .... $ 1,367,254,904	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0	
	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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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] .... - $ 150,167,147	
	E. **Total current year value.** Add A and B, then subtract C and D.	$ 1,217,087,757

[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. **Current year 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] .... $ 41,783,424 B. **Current year 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] .... + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 41,783,424
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 129,884,082
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 1,128,987,099
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [19]	$ 54,156,531
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 54,156,531
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 1,074,830,568
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.568548 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [21]	$ 0.000000 /$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.363265 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,294,397,575

[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 prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 4,702,093
31.	**Adjusted prior year levy for calculating NNR M&O rate.** A. **M&O taxes refunded for years preceding the prior tax year.** 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 2023. This line applies only to tax years preceding the prior tax year.......... + $ 30,533 B. **Prior year 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 current year captured appraised value in Line 18D, enter 0.......... – $ 98,983 C. **Prior year 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. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.......... $ -68,450 E. Add Line 30 to 31D.	$ 4,633,643
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,074,830,568
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.431104 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] A. **Current year 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. **Prior year 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.......... $ 0.000000 /$100 D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24] A. **Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0 B. **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.......... – $ 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.	$ 0.000000 /$100

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

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25]		
	A. Current year 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, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..........	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..........................	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100...	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26]		
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year..	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100...	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100...	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$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 Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. 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 the prior year. 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	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.431104 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, 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	$ 0.000000 /$100	
	C. Add Line 40B to Line 39.		$ 0.431104 /$100
41.	**Current year 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.		$ 0.446192 /$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):*** **Current year 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).	$ ______/$100
42.	**Total current year 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 .... $ 1,918,183 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... –$ 0 **D.** Subtract **amount paid** from other resources .... –$ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 1,918,183
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 6,146
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 1,912,037
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [30] .... 101.00 % **B.** Enter the prior year actual collection rate. .... 101.00 % **C.** Enter the 2022 actual collection rate. .... 104.00 % **D.** Enter the 2021 actual collection rate. .... 102.00 % **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]	101.00 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 1,893,105
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,128,987,099
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.167681 /$100
49.	**Current year voter-approval tax rate.** Add Lines 41 and 48.	$ 0.613873 /$100
D49.	***Disaster Line 49 (D49):*** **Current year 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 current year 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 of the prior tax year or May of the current tax year, 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 of the prior year, enter 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 of the prior tax year or in May of the current tax year.** 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 of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ /$100
55.	**Current year NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ /$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ /$100
57.	**Current year 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 *Voter-Approval Tax Rate Worksheet.*	$ /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ /$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]	$
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ /$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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ ______/$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [39] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [40] 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 that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [42] 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. [43]

Individual components can be negative, but the overall rate will 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. [44]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.510823 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.510823 /$100
	D. Adopted Tax Rate	$ 0.498237 /$100
	E. Subtract D from C	$ 0.012586 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 1,160,918,555
	G. Multiply E by F and divide the results by $100	$ 146,113
64.	**Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.544664 /$100
	B. Unused increment rate (Line 66)	$ 0.000017 /$100
	C. Subtract B from A	$ 0.544647 /$100
	D. Adopted Tax Rate	$ 0.544664 /$100
	E. Subtract D from C	$ -0.000017 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 936,687,158
	G. Multiply E by F and divide the results by $100	$ 0
65.	**Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.589994 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.589994 /$100
	D. Adopted Tax Rate	$ 0.589977 /$100
	E. Subtract D from C	$ 0.000017 /$100
	F. 2021 Total Taxable Value (Line 60)	$ 698,404,295
	G. Multiply E by F and divide the results by $100	$ 118
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 146,231.00000(
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet.* Multiply the result by 100	$ 0.012952 /$100
68.	**Total 2024 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 0.626825 /$100

[39] Tex. Tax Code §26.013(b)
[40] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[41] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[42] Tex. Tax Code §§26.0501(a) and (c)
[43] Tex. Local Gov't Code §120.007(d)
[44] Tex. Local Gov't Code §120.007(d)

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
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	0.431104
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,128,987,099
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.044287 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.167681 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.643072 /$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.[48]

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. [49]

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
74.	**2023 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______ /$100
75.	**Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 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.* - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [50] Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ ______ /$100
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ ______ /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ ______
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ ______ /$100

[45] Tex. Tax Code §26.04(c)(2)(B)
[46] Tex. Tax Code §26.012(8-a)
[47] Tex. Tax Code §26.063(a)(1)
[48] Tex. Tax Code §26.042(b)
[49] Tex. Tax Code §26.042(f)
[50] Tex. Tax Code §§26.42(c)
[51] Tex. Tax Code §§26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 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 68 (taxing units with the unused increment rate).	$ ________/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.568548 /$100
As applicable, enter the current year 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 .... $ 0.626825 /$100
As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate. .... $ 0.643072 /$100
If applicable, enter the current year de minimis rate from Line 73.

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. [52]

print here Ellen Owens
Printed Name of Taxing Unit Representative

sign here Ellen Owens
Taxing Unit Representative

07/31/2024
Date

[52] Tex. Tax Code §§26.04(c-2) and (d-2)

Date submitted: 07/31/02024

ORDINANCE NO. ______________

(Second Reading and Final Adoption) **AN ORDINANCE OF THE CITY OF ELGIN, TEXAS LEVYING TAXES FOR MAINTENANCE AND OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ELGIN AND PROVIDING FOR THE INTEREST AND SINKING FUND FOR THE 2024-25 TAX YEAR; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Tax Assessor-Collector for Bastrop County, Texas acting as the designated officer for the City of Elgin, Texas as defined by state law has heretofore certified, in accordance with sections 26.04(d-1,d-2d,d-3)of the Texas Tax Code, that she has accurately calculated the tax rates and has used the values that are the same as the values shown in the taxing unit's certified appraisal roll in performing the calculations for tax year 2024, a copy of said certification being attached hereto as Exhibit "A".

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ELGIN, BASTROP AND TRAVIS COUNTY, TEXAS THAT:

Section 1. The forgoing recitals are incorporated into this Ordinance as true and correct findings of fact.

Section 2. There is hereby levied and there shall be collected for the maintenance and operation of the municipal government of the City of Elgin, Texas for the year 2024 upon all property, real, personal and mixed, within the limits of said City subject to taxation, a tax of 43.1104 cents on each One Hundred Dollars ($100.00) valuation of property.

Section 3. There is hereby levied and there shall be collected for the City of Elgin, Texas, for the year 2024 upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of 16.7681 cents on each One Hundred Dollars ($100.00) valuation of property.

SUMMARY

1. Maintenance & Operations of the municipal government (General Fund)...$0.431104
2. Interest and Sinking fund (Debt Rate) $0.167681

Total Tax per $100 of valuation......... **$0.598785**

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL INCREASE BY 18.67 PERCENT AND WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $67.84.

Section 4. All monies collected under this Ordinance for the specific items herein named, be and the same hereby appropriated and set apart for the specific purposes indicated in each item and the Assessor/Collector of Taxes, and the City Finance Department shall keep these accounts so as to readily and distinctly show the amount collected, the amount expended and the amount on hand at any time belonging to such funds. All receipts for the City not specifically apportioned are hereby made payable to the General fund of the City.

Section 5 All ordinances or parts of ordinances in conflict with this Ordinance are hereby amended to the extent of such conflict. In the event of a conflict or inconsistency between this ordinance and any other code or ordinance of the city, the terms and provisions of this ordinance shall govern.

Section 6. The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

Section 7. This Ordinance shall be and remain in full force and effective on October 1, 2024, in accordance with state law.

PASSED AND ADOPTED ON FIRST READING this 3rd day of September, 2024

PASSED AND ADOPTED ON SECOND READING this 17th day of September, 2024

____
THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

ATTEST:

____
ESMERALDA RANGEL, Assistant City Secretary

APPROVED AS TO FORM:

____
MARK J. SCHROEDER, City Attorney

Elgin TEXAS
perfectly situated...

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: A RESOLUTION OF THE CITY OF ELGIN, TEXAS, NOMINATING PERSONS FOR THE BASTROP CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS; MAKING FINDINGS OF FACT; AND PROVIDING FOR RELATED MATTERS

DEPARTMENT: Executive

PROPOSED ACTION: Consider nominations for election to the Bastrop Central Appraisal District Board of Directors

BACKGROUND:
Faun Cullens, Bastrop County Chief Appraiser - "As you may be aware, five of the members of the Bastrop CAD Board of Directors are appointed by the participating taxing jurisdictions, the County, the Cities, the School Districts, and the Community College.

The current Board of Directors term will expire on December 31, 2024. This is an appointment year for Bastrop, and several stages in the process are subject to a deadline.

1. Taxing jurisdictions nominate up to five members on or before October 15th.
2. Taxing jurisdictions receive a ballot of all nominations on or before October 30.
3. Taxing jurisdictions distribute their allocated votes to a single nominee or several nominees on the ballot by resolution at a regular session delivered to the appraisal district on or before December 15th.

Current board members who have expressed an interest in being nominated are:
David Redd
David Glass
William (Bill) Archer
Jeannie Ralph
Justin Bezner

The Board of Directors meets at least once a quarter. Meetings typically start at 3:00 p.m. and last from 1-2 hours."

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:
Consider nominations for election to the Bastrop Central Appraisal District Board of Directors and direction to staff, if any, appropriate.

ATTACHMENTS:
1. ResBCADboardNom924

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{X} Staff will provide brief comments and answer questions on this item at the meeting.
{} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

RESOLUTION NO. _____________

A RESOLUTION OF THE CITY OF ELGIN, TEXAS, NOMINATING PERSONS FOR THE BASTROP CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS; MAKING FINDINGS OF FACT; AND PROVIDING FOR RELATED MATTERS

WHEREAS, the City of Elgin is a taxing unit within the Bastrop Central Appraisal District (BCAD); and,

WHEREAS the Texas Property Tax Code allows tax jurisdictions to nominate up to five people to serve on the Board of the Bastrop Central Appraisal District (BCAD) for a term of office of one year beginning January 1, 2025; and,

WHEREAS, the City of Elgin desires to nominate a person or persons to said Board.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ELGIN, BASTROP AND TRAVIS COUNTY, TEXAS, THAT:

Section 1. Findings. The following recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

Section 2. Nominations for BCAD Board of Directors. The Mayor and City Council do hereby nominate the following person or persons for a position on the Board of Directors of the Bastrop Central Appraisal District.

____

____

____

____

Section 5. Open Meetings. The City Council hereby finds and declares that written notice of the date, hour, place, and subject of the meeting at which this Resolution was adopted was posted and that such meeting was open to the public as required by law at all times during which this Resolution and the subject matter hereof were discussed, considered, and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

Section 6. This Resolution shall take effect immediately upon passage.

PASSED AND ADOPTED this 17th day of September, 2024

____
THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

ATTEST:

____
ESMERALDA RANGEL, Assistant City Secretary

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: A RESOLUTION OF THE CITY OF ELGIN, TEXAS, NOMINATING PERSONS FOR THE TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS; MAKING FINDINGS OF FACT; AND PROVIDING FOR RELATED MATTERS

DEPARTMENT: Executive

PROPOSED ACTION: Consider nominations for election to the Travis Central Appraisal District Board of Directors

BACKGROUND:
See the attached correspondence from Leana Mann, Chief Appraiser, Travis Central Appraisal District

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:
Consider nominations for election to the Travis Central Appraisal District Board of Directors and direction to staff, if any, as appropriate.

ATTACHMENTS:
1. ResTCADboardNom924
2. Travis_County_BoardNom

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{X} Staff will provide brief comments and answer questions on this item at the meeting.
{} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

RESOLUTION NO. ____________

A RESOLUTION OF THE CITY OF ELGIN, TEXAS, NOMINATING PERSONS FOR THE TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS; MAKING FINDINGS OF FACT; AND PROVIDING FOR RELATED MATTERS

WHEREAS, the City of Elgin is a taxing unit within the Travis Central Appraisal District (TCAD); and,

WHEREAS the Texas Property Tax Code allows tax jurisdictions to nominate up to five people to serve on the Board of the Travis Central Appraisal District (TCAD) for a term of office of one year beginning January 1, 2025; and,

WHEREAS, the City of Elgin desires to nominate a person or persons to said Board.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ELGIN, BASTROP AND TRAVIS COUNTY, TEXAS, THAT:

Section 1. Findings. The following recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

Section 2. Nominations for TCAD Board of Directors. The Mayor and City Council do hereby nominate the following person or persons for a position on the Board of Directors of the Travis Central Appraisal District.

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Section 5. Open Meetings. The City Council hereby finds and declares that written notice of the date, hour, place, and subject of the meeting at which this Resolution was adopted was posted and that such meeting was open to the public as required by law at all times during which this Resolution and the subject matter hereof were discussed, considered, and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

Section 6. This Resolution shall take effect immediately upon passage.

PASSED AND ADOPTED this 17th day of September, 2024

____

THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

ATTEST:

____

ESMERALDA RANGEL, Assistant City Secretary

TRAVIS CENTRAL APPRAISAL DISTRICT

CITY OF ELGIN
THE HONORABLE THERESA Y MCSHAN, MAYOR
310 N MAIN ST
P O BOX 591
ELGIN, TX 78621

September 6, 2024

Senate Bill 2 from the fourth special session of the 88th Texas Legislature changed the composition and appointment method of the Board of Directors for the Travis Central Appraisal District. The terms of all currently appointed members of the Board of Directors will expire at the end of this year. Accordingly, the election of 5 members to the Board must be conducted this fall to select the individuals who will serve in this capacity for terms beginning January 1, 2025. Two members will be appointed to serve a one-year term beginning January 1, 2025 and ending December 31, 2025. Three members will be appointed to serve a three-year term beginning January 1, 2025 and ending December 31, 2027.

	Term Length	Term Beginning	Term ending
Board of Directors, Appointed Place 1	3 Years	January 1, 2025	December 31, 2027
Board of Directors, Appointed Place 2	3 Years	January 1, 2025	December 31, 2027
Board of Directors, Appointed Place 3	3 Years	January 1, 2025	December 31, 2027
Board of Directors, Appointed Place 4	1 Year	January 1, 2025	December 31, 2025
Board of Directors, Appointed Place 5	1 Year	January 1, 2025	December 31, 2025

To be eligible to serve on the Board of Directors, an individual must be a resident of Travis County and must have resided in the District for at least two years immediately preceding the date he or she takes office. An elected official may be a member of the Board; however, an employee of a taxing entity may not be a member unless they are also an elected official.

A complete list of entities entitled to nominate and vote on members of the Board of Directors, along with their voting entitlement, is enclosed. Should you desire to make a nomination to the Board, you must deliver the name of the nominee to the Chief Appraiser in the form of a resolution on or before October 14, 2024.

Before October 30, 2024, the Chief Appraiser will prepare a ballot listing all the candidates nominated and deliver a copy to the presiding officer of the governing body of each taxing entity entitled to vote. The ballot must be returned to the Chief Appraiser by December 14, 2023. Your entity is entitled to **0** votes that can be split among any of the nominees on the ballot.

Before December 31, 2024, the Chief Appraiser will count the votes submitted by each entity, declare the results, and submit the results to the governing bodies of each entity, as well as to each of the nominated candidates. According to the Property Tax Code, any ties will be resolved by a method of chance by the Chief Appraiser.

If you desire to submit a nomination, please do so by October 14, 2024 in the form of a resolution. Each taxing entity may make up to five (5) nominations. Please submit resolutions and biographies for the nominees to the following address:

Leana Mann
Travis Central Appraisal District
P.O. Box 149012
Austin, TX 78714-9012

Resolutions and biographies can also be submitted via email to Lmann@tcadcentral.org.

If you have any questions, please feel free to call me at (512) 834-9317, ext. 405.

Sincerely,

Leana H. Mann

Leana Mann
Chief Appraiser
Travis Central Appraisal District

Taxing Unit ID	Taxing Unit Code	Type	Taxing Unit	Levy	% of Levy	Voting Entitlement
1001	01	School	AUSTIN ISD	$ 1,592,442,300.75	30.54%	1,525
1002	02	City	CITY OF AUSTIN	$ 990,998,728.29	19.00%	950
1003	03	County	TRAVIS COUNTY	$ 959,172,382.00	18.39%	920
1097	68	Junior College	AUSTIN COMM COLL DIST	$ 274,197,394.72	5.26%	265
1026	19	School	PFLUGERVILLE ISD	$ 272,657,626.58	5.23%	260
1006	07	School	LAKE TRAVIS ISD	$ 197,345,130.11	3.78%	190
1007	08	School	EANES ISD	$ 185,094,356.43	3.55%	175
1005	06	School	DEL VALLE ISD	$ 161,896,596.08	3.10%	155
1098	69	School	LEANDER ISD	$ 161,391,498.81	3.10%	155
1053	34	School	MANOR ISD	$ 118,963,096.64	2.28%	115
1072	5A	School	ROUND ROCK ISD	$ 107,608,571.04	2.06%	105
1035	20	City	CITY OF PFLUGERVILLE	$ 60,084,543.62	1.15%	60
1023	16	School	LAGO VISTA ISD	$ 36,000,563.68	0.69%	35
1004	05	City	CITY OF MANOR	$ 14,709,464.00	0.28%	15
1090	6F	City	CITY OF LEANDER	$ 12,234,446.61	0.23%	10
1036	21	City	CITY OF LAKEWAY	$ 11,297,713.97	0.22%	10
1071	49	City	CITY OF LAGO VISTA	$ 9,895,763.60	0.19%	10
1027	2A	School	ELGIN ISD	$ 9,655,171.37	0.19%	10
1042	3A	School	MARBLE FALLS ISD	$ 8,762,100.14	0.17%	10
1046	3F	City	CITY OF CEDAR PARK	$ 5,981,118.86	0.11%	5
1008	09	City	CITY OF WEST LAKE HILLS	$ 5,832,892.50	0.11%	5
1078	50	City	CITY OF JONESTOWN	$ 4,250,354.87	0.08%	5
1018	11	City	CITY OF ROLLINGWOOD	$ 2,994,707.73	0.06%	5
1031	2F	City	CITY OF ROUND ROCK	$ 2,422,413.31	0.05%	-
1009	1A	School	HAYS CONSOLIDATED ISD	$ 2,345,307.00	0.04%	-
1075	5F	City	CITY OF ELGIN	$ 1,544,839.47	0.03%	-
1065	40	City	CITY OF CREEDMOOR	$ 804,901.64	0.02%	-
1102	7E	City	VILLAGE OF THE HILLS	$ 671,765.86	0.01%	-
1122	83	City	CITY OF BEE CAVE	$ 635,995.23	0.01%	-
1096	61	City	CITY OF MUSTANG RIDGE	$ 554,135.83	0.01%	-
1083	55	City	VILLAGE OF BRIARCLIFF	$ 398,488.35	0.01%	-
1103	7F	City	VILLAGE OF POINT VENTURE	$ 394,360.20	0.01%	-
1076	5G	City	VILLAGE OF VOLENTE	$ 275,340.48	0.01%	-
1057	38	School	DRIPPING SPRINGS ISD	$ 274,043.84	0.01%	-
1019	12	City	VILLAGE OF SAN LEANNA	$ 272,806.97	0.01%	-
1059	4A	School	JOHNSON CITY ISD	$ 204,101.74	0.00%	-
1037	22	School	COUPLAND ISD	$ 90,158.66	0.00%	-
1077	5H	City	VILLAGE OF WEBBERVILLE	$ 74,109.95	0.00%	-