



Dr. Christopher Harvey, Mayor
Emily Hill, Mayor Pro Tem, Place 1
Anne Weir, Place 2
Maria Amezcua, Place 3
Sonia Wallace, Place 4
Aaron Moreno, Place 5
Deja Hill, Place 6

City Council Called Special Session

Thursday, September 26, 2024 at 7:00 PM

Manor City Hall, Council Chambers, 105 E. Eggleston St.

AGENDA

This meeting will be live-streamed on Manor's YouTube Channel
You can access the meeting at <https://www.cityofmanor.org/page/livestream>

CALL TO ORDER AND ANNOUNCE A QUORUM IS PRESENT

INVOCATION

PLEDGE OF ALLEGIANCE

PUBLIC COMMENTS

Non-Agenda Item Public Comments (white card): Comments will be taken from the audience on non-agenda related topics for a length of time, not to exceed three (3) minutes per person.

*Agenda Item Public Comments (yellow card): Comments will be taken from the audience on non-agenda and agenda items combined for a length of time, not to exceed five (5) minutes total per person on all items, except for Public Hearings. Comments on Public Hearing items must be made when the item comes before the Council and, not to exceed two (2) minutes per person. **No Action or Discussion May be Taken by the City Council during Public Comments on Non-Agenda Items.***

To address the City Council, please complete the white or yellow card and present it to the City Secretary, or designee prior to the meeting.

REGULAR AGENDA

- 1. Consideration, discussion, and possible action on the ordinance amending Manor Code of Ordinances Appendix A Fee Schedule by repealing existing sections A5.002 and A5.003 relating to parks and special event rental fees; adopting new section A5.002 relating to parks and amenities rental fees; adopting new section A5.003 relating to special event rental fees; amending section A5.004 relating to film projects using city property fees; adopting new section A5.007 relating to facilities and property rental permit fees; adopting new section A5.008 relating to equipment rental and fees for staff services; providing for an effective date, savings, severability, and open meetings clauses; and providing for related matters.**

Submitted by: Yalondra Valderrama, Heritage & Tourism Manager

- 2. Consideration, discussion, and possible action on an ordinance adopting the Annual Budget for the City of Manor for the fiscal year beginning October 1, 2024, and ending September 30, 2025.**

Submitted by: Belen Peña, Director of Finance

- 3. Consideration, discussion, and possible action on an ordinance Levying Ad Valorem Taxes for the Use and Support of the Municipal Government of the City for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025.**

Submitted by: Belen Peña, Director of Finance

EXECUTIVE SESSION

The City Council will now Convene into executive session pursuant to the provisions of Chapter 551 Texas Government Code, in accordance with the authority contained in:

- Sections 551.071, 551.072, and 551.087 Texas Government Code, and Section 1.05, Texas Disciplinary Rules of Professional Conduct to consult with legal counsel and to deliberate over the economic development of East Manor Development No.1.

OPEN SESSION

The City Council will now reconvene into Open Session pursuant to the provisions of Chapter 551 Texas Government Code and take action, if any, on item(s) discussed during Closed Executive Session.

ADJOURNMENT

In addition to any executive session already listed above, the City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Section §551.071 (Consultation with Attorney), §551.072 (Deliberations regarding Real Property), §551.073 (Deliberations regarding Gifts and Donations), §551.074 (Personnel Matters), §551.076 (Deliberations regarding Security Devices) and §551.087 (Deliberations regarding Economic Development Negotiations).

CONFLICT OF INTEREST

In accordance with Section 12.04 (Conflict of Interest) of the City Charter, “No elected or appointed officer or employee of the city shall participate in the deliberation or decision on any issue, subject or matter before the council or any board or commission, if the officer or employee has a personal financial or property interest, direct or indirect, in the issue, subject or matter that is different from that of the public at large. An interest arising from job duties, compensation or benefits payable by the city shall not constitute a personal financial interest.”

Further, in accordance with Chapter 171, Texas Local Government Code (Chapter 171), no City Council member and no City officer may vote or participate in discussion of a matter involving a business entity or real property in which the City Council member or City officer has a substantial interest (as defined by Chapter 171) and action on the matter will have a special economic effect on the business entity or real property that is distinguishable from the effect on the general public. An affidavit disclosing the conflict of interest must be filled out and filed with the City Secretary before the matter is discussed.

POSTING CERTIFICATION

I, the undersigned authority do hereby certify that this Notice of Meeting was posted on the bulletin board, at the City Hall of the City of Manor, Texas, a place convenient and readily accessible to the general public at all times and said Notice was posted on the following date and time: Friday, September 20, 2024, by 5:00 PM and remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting.

/s/ Lluvia T. Almaraz, TRMC
City Secretary for the City of Manor, Texas

NOTICE OF ASSISTANCE AT PUBLIC MEETINGS:

The City of Manor is committed to compliance with the Americans with Disabilities Act. Manor City Hall and the Council Chambers are wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 10 days prior to this meeting. Please contact the City Secretary at 512.215.8285 or e-mail lalmaraz@manortx.gov



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: September 26, 2024
PREPARED BY: Yalondra M. Valderrama Santana
DEPARTMENT: Heritage & Tourism

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on an ordinance amending Manor Code of Ordinances Appendix A Fee Schedule by repealing existing sections A5.002 and A5.003 relating to parks and special event rental fees; adopting new section A5.002 relating to parks and amenities rental fees; adopting new section A5.003 relating to special event rental fees; amending section A5.004 relating to film projects using city property fees; adopting new section A5.007 relating to facilities and property rental permit fees; adopting new section A5.008 relating to equipment rental and fees for staff services; providing for an effective date, savings, severability, and open meetings clauses; and providing for related matters.

BACKGROUND/SUMMARY:

The changes proposed to the Fee Schedule reflect a structure which better accounts for the costs associated with special activities utilizing city parks, park amenities, other city property, and City personnel time. The changes revise certain existing fees or establish new use categories and assign a fee. The proposal also establishes a fee for processing applications to use city property for certain activities as laid out below.

Current: Sec. A5.002 Park Rental fees	Proposed: Sec. A5.002 Parks & Amenities rental permit fees*	
Applies to all parks Allows 4 or 8 hour rental, and full day rental (\$75, 100, 125, respectively) An equal refundable deposit amount applies to each time period.	Use Category & Fee	Park
	Full Park: \$100 – 4 hours \$150 – 6 hours \$200 – All day	Jennie Lane All other parks (except Timmerman 1)
	Full Park: \$150 – 4 hours; \$200 – 6 hours \$250 – All day	Timmerman – Area 1
	Open Space \$50 per 2 hrs.	Timmerman – Area 2
	Parking Lot only – all day \$50	All parks
	Pavilion, \$25 per 2 hrs.	Jennie Lane
	Pavilion + Green Area \$50 per 2 hrs.	Timmerman – Area 1
Debris removal fee \$50 Cancellation fee (less than 48 hour notice-50% of use fee)	Debris removal/maintenance \$75 Administrative cancellation \$25	
	Electricity \$25 Water \$25	

**The new section includes, but does not assign a fee for use of "picnic tables," but a fee can be added in a future code change.*

Item 1.

Current: Sec. A5.003 Special event permit fees	Proposed: Sec. A5.003 Special event permit fees
<ul style="list-style-type: none"> Apply to all special events (considers use of parks as a special event) 	<ul style="list-style-type: none"> Application processing-\$50; Block Party application \$10; Street closure application \$10; All non-refundable
<ul style="list-style-type: none"> Closure/obstruction of public street or ROW \$50 per block 	<ul style="list-style-type: none"> <u>Per Day/Per Event:</u> Temporary Gathering \$200; Block Party \$25; Street Closure \$50; Walking/Running Events \$100; Parade \$150
<ul style="list-style-type: none"> City staff maintenance \$40 per hour (2 hour minimum) 	<ul style="list-style-type: none"> <u>Special fees:</u> Electricity \$25; Water \$25; Debris Removal/Maintenance \$75; Administrative Cancellation 50% of total paid fees
<ul style="list-style-type: none"> City vehicle use \$30 per hour 	<ul style="list-style-type: none"> <u>Food and Other Vendors:</u> Food \$50; Food Truck \$75; Arts & Crafts \$25; Commercial/Business \$50; Specialty Vendor \$50; Non-Profit/Community Groups \$0.
<ul style="list-style-type: none"> Barricades \$125 	

Amended **Sec. A5.004 Film projects using city property** increases the permit application processing fee to \$30 from \$25 and clarifies that the fees for each activity involving use of city-owned real estate during film projects is on a **per day** basis.

New **Sec. A5.007 Facilities and Properties Rental Permit Fees** sets a non-refundable application processing fee of \$25 and sets rental fees for use of: City Hall Parking Lot \$75 full day; East Manor Dev. #1-Bldg 1 \$150 half day, \$350 full day, and deposit \$150; Same daily rates for East Manor Dev. #1, Bldg 2; East Manor Dev. #1 Open Field \$400 full day; and East Manor Dev. #1 Bldg 2 and Open Field \$1,000 full day.

Sec. A5.007 also sets the following fees: Electricity \$25; Water \$25; Debris Removal/Maintenance \$75; Administrative Cancellation 50% of total paid fees

New **Sec. A5.008 Equipment Rental Fees and Staff Fees** sets rentals for the following uses/services: Barricades \$150 per event, per day; City Vehicle \$30 per hour, per vehicle; Outdoor Movie Set-Up \$300 per day, per event and \$150 deposit; Popcorn Machine \$50 per day, per event; Pubic Work staff \$40 per staff member, per hour (2 hours minimum); and Community Development staff \$40 per hour (2 hours minimum).

LEGAL REVIEW: Yes, Irene Montelongo, Assistant City Attorney
FISCAL IMPACT: No
PRESENTATION: No
ATTACHMENTS: Yes

- Ordinance 762

STAFF RECOMMENDATION:

The City Staff recommends that the City Council approve Ordinance No. 762 amending Manor Code of Ordinances Appendix A, Fee Schedule.

PLANNING & ZONING COMMISSION: **Recommend Approval** **Disapproval** **None**

CITY OF MANOR, TEXAS

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF MANOR, TEXAS, AMENDING MANOR CODE OF ORDINANCES APPENDIX A FEE SCHEDULE BY REPEALING EXISTING SECTIONS A5.002 AND A5.003 RELATING TO PARKS AND SPECIAL EVENT RENTAL FEES; ADOPTING NEW SECTION A5.002 RELATING TO PARKS AND AMENITIES RENTAL FEES; ADOPTING NEW SECTION A5.003 RELATING TO SPECIAL EVENT RENTAL FEES; AMENDING SECTION A5.004 RELATING TO FILM PROJECTS USING CITY PROPERTY FEES; ADOPTING NEW SECTION A5.007 RELATING TO FACILITIES AND PROPERTY RENTAL PERMIT FEES; ADOPTING NEW SECTION A5.008 RELATING TO EQUIPMENT RENTAL AND FEES FOR STAFF SERVICES; PROVIDING FOR AN EFFECTIVE DATE, SAVINGS, SEVERABILITY, AND OPEN MEETINGS CLAUSES; AND PROVIDING FOR RELATED MATTERS.

WHEREAS, the City of Manor, Texas (the “City”) ~~is experiencing significant~~ growth and development brings the increased use of City parks, streets, properties, and equipment, and personnel for special gatherings;

WHEREAS, the gatherings provide entertainment, professional, sports and educational opportunities for residents and businesses and require the use of city resources;

WHEREAS, to best ensure the gatherings are conducted to the enjoyment of residents and success of businesses, the city allows for rental of city spaces, equipment, and venues and when necessary, allows the use of certain City personnel;

WHEREAS, given the increase in frequency and types of gatherings being offered across the city, the comprehensive fee and rate structure herein applicable to the use of City parks applicable to the conduct of special events, captures the scope of city resources being utilized to support such gatherings, and is designed to enable the city to recover the costs incurred in delivering such support; and

WHEREAS, the City Council of the City (the “City Council”) has determined that the proposed provisions are reasonable and necessary;

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

Section 1. Findings. The foregoing 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. Amendment of Code of Ordinances. The City Council hereby amends Appendix A, Fee Schedule, Article A5.000 (Administrative and Miscellaneous Fees) of the Manor Code of Ordinances (the “Fee Schedule”) by repealing existing Section A5.002 adopting a new Section

A5.002 reflecting specific and general fees relating to parks and amenities in the form of two tables; repealing existing A5.003 and adopting a new Section A5.003 detailing special event permit fees, amending A5.004 to increase the application fee and to specify that fees for other categories in the section apply daily; and adopting new Sections A5.007 relating to facilities and properties rental permit fees and A5.008 relating to equipment rental fees and staff fees as set forth below.

~~“Sec. A5.002 Park rental permit fees.~~

~~The following fees and charges are established and shall be collected for all City of Manor Park rentals. Deposits may be refunded minus city staff costs if required:~~

~~(1) Up to four hours: \$75.00.~~

~~Maintenance deposit: \$75.00.~~

~~(2) Four to eight hours: \$100.00.~~

~~Maintenance deposit: \$100.00.~~

~~(3) Per day: \$125.00.~~

~~Maintenance deposit: \$125.00.~~

~~(4) Debris removal: \$50.00~~

~~Cancellation fee (less than 48 hours before event): 50 percent of total fee paid non-refundable.~~

“Sec. A5.002 Parks & Amenities rental permit fees.

The following fees and charges are established and shall be collected for all City of Manor Park rentals.

<u>Parks</u>	<u>Amenities</u>	<u>Fees</u>	<u>Rental Length</u>
<u>Jennie Lane Park</u>	<u>Pavilions</u>	<u>\$25</u>	<u>per 2 hours</u>
	<u>Picnic Tables</u>	<u>=</u>	<u>=</u>
	<u>Parking Lot Only</u>	<u>\$50</u>	<u>All Day</u>
	<u>Full Park</u>	<u>\$100</u>	<u>0-4 hours</u>
		<u>\$150</u>	<u>4 hours-6 hours</u>
<u>\$200</u>		<u>All Day</u>	
<u>Timmermann Park - Area 1</u>	<u>Pavilions + Green Area</u>	<u>\$50</u>	<u>per 2 hours</u>
	<u>Picnic Tables</u>	<u>=</u>	<u>=</u>

	<u>Parking Lot Only</u>	<u>\$50</u>	<u>All Day</u>
	<u>Full Park</u>	<u>\$150</u>	<u>0-4 hours</u>
		<u>\$200</u>	<u>4 hours-6 hours</u>
		<u>\$250</u>	<u>All Day</u>
<u>Timmermann Park - Area 2</u>	<u>Open Space</u>	<u>\$50</u>	<u>per 2 hours</u>
<u>All Other Parks & Trails</u>	<u>Pavilions</u>	<u>=</u>	<u>=</u>
	<u>Picnic Tables</u>	<u>=</u>	<u>=</u>
	<u>Parking Lot Only</u>	<u>\$50</u>	<u>All Day</u>
	<u>Full Park</u>	<u>\$100</u>	<u>0-4 hours</u>
		<u>\$150</u>	<u>4 hours-6 hours</u>
		<u>\$200</u>	<u>All Day</u>

Additional Parks & Amenities Rental Fees:

<u>Services</u>	<u>Fees</u>
<u>Electricity</u>	<u>\$25</u>
<u>Water</u>	<u>\$25</u>
<u>Debris Removal/Maintenance</u>	<u>\$75</u>
<u>Administrative Cancellation Fees</u>	<u>\$25</u>

~~Sec. A5.003 Special event permit fees.~~

~~The following fees and charges are established and shall be collected for all special events:~~

- ~~(1) Park rental fees as provided in section A5.002, excluding maintenance deposit.~~
- ~~(2) Closure or obstruction of public street or right-of-way, including parking lots and on-street parking: \$50.00 per block.~~
- ~~(3) City staff maintenance: \$40.00/hour minimum per staff member (minimum two hours).~~
- ~~(4) City vehicle use: \$30.00 per hour.~~
- ~~(5) Barricades: \$125.00~~

~~(6) Cancellation fee (less than 48 hours before event): 50 percent of total fee paid non-refundable.~~

Sec. A5.003 Special event permit fees.

(1) The following fees and charges are established and shall be collected for all special events:

<u>Services</u>	<u>Fees</u>
<u>Application Processing</u>	<u>\$50</u>
<u>Block Party Application Processing</u>	<u>\$10</u>
<u>Street Closure Application Processing</u>	<u>\$10</u>

Application processing fees are non-refundable.

<u>Services</u>	<u>Proposed Fees</u>	<u>Details</u>
<u>Temporary Gathering</u>	<u>\$200</u>	<u>Per Day/Per Event</u> <u>Use of city properties, parks, trails, facilities, parking lot space, road closure, city equipment, and staff may be an additional charge</u>
<u>Block Party</u>	<u>\$25</u>	<u>Per Day/Per Event</u> <u>Use of city properties, parks, trails, facilities, parking lot space, road closure, city equipment, and staff may be an additional charge</u>
<u>Street Closure</u>	<u>\$50</u>	<u>Per Street/Per Day/Per Event</u>
<u>Walking or Running Events</u>	<u>\$100</u>	<u>Per Day/Per Event</u> <u>Use of city properties, parks, trails, facilities, parking lot space, road closure, city equipment, and staff may be an additional charge</u>
<u>Parade</u>	<u>\$150</u>	<u>Per Day/Per Event</u> <u>Use of city properties, parks, trails, facilities, parking lot space, road closure, city equipment, and staff may be an additional charge</u>

Additional Special Rental Fees:

<u>Services</u>	<u>Fees</u>
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<u>Electricity</u>	<u>\$25</u>
<u>Water</u>	<u>\$25</u>
<u>Debris Removal/Maintenance</u>	<u>\$75</u>
<u>Administrative Cancellation Fees</u>	<u>50% of total paid fees</u>

(2) The following fees and charges are established for vendors in association with a special event:

<u>Services-Vendor Category</u>	<u>Definition</u>	<u>Fees</u>
<u>Food Vendors</u>	<p><u>Food-based vendor that provides hot and ready-to-eat foods, cottage foods, or temperature-controlled foods. NOT including Food Trucks.</u></p> <p><u>Cottage Food Vendors must follow the Texas Cottage Food Law. (Texas Health & Safety Code Chapter 437; Title 25 Texas Administrative Code Chapter 229, Subchapter EE).</u></p> <p><u>A cottage food production operation is defined as an individual, operating out of the individual’s home, who:</u></p> <p><u>- Produces any of the following at their home:</u></p> <ul style="list-style-type: none"> <u>▪ A baked good that is not a time and temperature control for safety food (TCS food)</u> <u>▪ Candy,</u> <u>▪ Coated and uncoated nuts,</u> <u>▪ Unroasted nut butters,</u> <u>▪ Fruit butters,</u> <u>▪ Canned jam or jelly, fruit pie,</u> <u>▪ Dehydrated fruit or vegetables, including dried beans,</u> <u>▪ Popcorn and popcorn snacks,</u> <u>▪ Cereal, including granola,</u> <u>▪ Dry mix,</u> <u>▪ Vinegar,</u> <u>▪ Pickled fruit or vegetables, including beets and carrots, that are preserved in vinegar, brine, or a similar solution at an equilibrium pH value of 4.6 or less,</u> <u>▪ Mustard,</u> <u>▪ Roasted coffee or dry tea,</u> <u>▪ A dried herb or dried herb mix,</u> <u>▪ Plant-based acidified canned goods,</u> <u>▪ Fermented vegetable products, including products that are refrigerated to preserve quality,</u> 	<u>\$50</u>

	<ul style="list-style-type: none"> ▪ <u>Frozen raw and uncut fruit or vegetables, and any other food that is not a TCS food.</u> - <u>Has an annual gross income of \$50,000 or less from the sale of the described foods.</u> - <u>Sells the foods produced directly to consumers.</u> - <u>Delivers products to the consumer at the point of sale or another location designated by the consumer.</u> 	
<u>Food Truck</u>	<u>Food Truck vendors that provide hot and ready-to-eat foods, cottage foods, or temperature-controlled foods from a vehicle.</u>	<u>\$75</u>
<u>Art & Crafts Vendor</u>	<u>Arts and crafts vendor whose product is made by the owner or employees associated with the business. No resale items.</u>	<u>\$25</u>
<u>Commercial/Business Vendor</u>	<u>Commercial or home-based business that wishes to collect payment for memberships, advertise business services, and/or sell products.</u> <u>Examples: Include but are not limited to direct sales business, membership-based business (i.e., Sam’s Club, fitness business, etc.), selling of resale items such as light-up toys, etc.</u>	<u>\$50</u>
<u>Specialty Vendor</u>	<u>Business that charges a fee for services offered at an event. This includes, but is not limited to, face painting, professional photography, spas, etc.</u>	<u>\$50</u>
<u>Non-Profit/Community Groups</u>	<u>Local non-profit organization that offers a value-added activity/program to the event. Vendor may advertise information regarding the non-profit but cannot exchange money.</u>	<u>\$0</u>

Sec. A5.004 Film projects using city property.

- (a) Application fee: ~~\$25.00~~30.00
- (b) Use of city-owned real estate:

<u>Activities</u>	<u>Per day feeFees</u>
Total or disruptive use (regular operating hours) of a public building, park, right-of-way, or public area	\$500.00 <u>per day</u>
Partial, nondisruptive use of a public building, park, right-of-way, or public area	\$250.00 <u>per day</u>

Total closure or obstruction of public street or right-of-way, including parking lots and on-street parking (for film purposes)	\$50.00 per block/ <u>per day</u>
Partial closure or obstruction of public street or right-of-way, including parking lots and on-street parking (for film purposes)	\$25.00 per block/ <u>per day</u>
Use of city parking lots, parking areas, and city streets (for the purpose of parking film trailers, buses, catering trucks, and other large vehicles).	\$50.00 per block <u>or lot/Per day</u>

Sec. A5.007 Facilities and Properties Rental Permit Fees.

<u>Services</u>	<u>Fees</u>
<u>Application Processing</u>	<u>\$25</u>

Application processing fees are non-refundable.

<u>Services</u>	<u>Fees</u>	<u>Rental Length</u>
<u>City Hall Parking Lot</u>	<u>\$75</u>	<u>Full Day</u>
<u>East Manor Dev. #1 - Bldg 1</u>	<u>\$150</u>	<u>Half Day</u>
	<u>\$350</u>	<u>Full Day</u>
<u>East Manor Dev. #1 - Bldg 2</u>	<u>\$150</u>	<u>Deposit</u>
	<u>\$150</u>	<u>Half Day</u>
	<u>\$350</u>	<u>Full Day</u>
<u>East Manor Dev. #1 - Open Field</u>	<u>\$150</u>	<u>Deposit</u>
	<u>\$400</u>	<u>Full Day</u>
<u>East Manor Dev. #1 - Bldg 2 & Open Field</u>	<u>\$1,000</u>	<u>Full Day</u>

Additional Facilities & Properties Rental Fees:

<u>Services</u>	<u>Fees</u>
<u>Electricity</u>	<u>\$50</u>
<u>Water</u>	<u>\$25</u>
<u>Debris Removal/Maintenance</u>	<u>\$75</u>
<u>Administrative Cancellation Fees</u>	<u>50% of total paid fees</u>

Sec. A5.008 Equipment Rental Fees and Staff Fees.

<u>Services</u>	<u>Fees</u>	<u>Details</u>
<u>Barricades</u>	<u>\$150</u>	<u>Per event/Per Day</u> <u>Required for all street/parking/area closures.</u>
<u>City Vehicle Use</u>	<u>\$30</u>	<u>Per hour/Per Vehicle</u> <u>Added if the vehicle is utilized for anything other reason than transporting staff. For example: transport equipment, block roads, etc.</u>
<u>Outdoor Movie Set-Up</u>	<u>\$300</u>	<u>Per day & per event</u> <u>Includes movie screen, PA system, and projector with Bluetooth capabilities. It does not include the movie, movie license, and/or movie player.</u>
	<u>\$150</u>	<u>Deposit</u>
<u>Popcorn Machine</u>	<u>\$50</u>	<u>Per day & per event</u> <u>Does not include the popcorn or related supplies.</u>
<u>Public Work Staff</u>	<u>\$40</u>	<u>Fee per staff member/Per hour (2 hours minimum)</u> <u>If staff needs to be present, call-out, set-up or/and/or tear down equipment for the event.</u>
<u>Community Development Staff</u>	<u>\$40</u>	<u>Per hour for any event planning/organizing/building/coordinating/marketing services. (2 hours minimum)</u>

Section 3. Amendment of Conflicting Ordinances. All ordinances or parts thereof conflicting or inconsistent with the provisions of this Ordinance as adopted herein 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 control.

Section 4. Savings Clause. All rights and remedies of the City are expressly saved as to any and all violations of the provisions of any ordinances affecting fees or charges which have accrued at the time of the effective date of this Ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances, same shall not be affected by this Ordinance but may be prosecuted until final disposition by the courts.

Section 5. Severability. If any provision of this Ordinance or the application of any provision to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications hereof which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

Section 6. Open Meetings. It is hereby officially found and determined that the meeting at which this Ordinance was considered and passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551, Texas Government Code.

Section 7. Effective Date. This Ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Texas Local Government Code.

PASSED AND APPROVED on this _____ day of _____ 2024.

THE CITY OF MANOR, TEXAS

Dr. Christopher Harvey, Mayor

ATTEST:

Lluvia T. Almaraz, City Secretary

ORDINANCE NO. 762

AN ORDINANCE OF THE CITY OF MANOR, TEXAS, AMENDING MANOR CODE OF ORDINANCES APPENDIX A FEE SCHEDULE BY REPEALING EXISTING SECTIONS A5.002 AND A5.003 RELATING TO PARKS AND SPECIAL EVENT RENTAL FEES; ADOPTING NEW SECTION A5.002 RELATING TO PARKS AND AMENITIES RENTAL FEES; ADOPTING NEW SECTION A5.003 RELATING TO SPECIAL EVENT RENTAL FEES; AMENDING SECTION A5.004 RELATING TO FILM PROJECTS USING CITY PROPERTY FEES; ADOPTING NEW SECTION A5.007 RELATING TO FACILITIES AND PROPERTY RENTAL PERMIT FEES; ADOPTING NEW SECTION A5.008 RELATING TO EQUIPMENT RENTAL AND FEES FOR STAFF SERVICES; PROVIDING FOR AN EFFECTIVE DATE, SAVINGS, SEVERABILITY, AND OPEN MEETINGS CLAUSES; AND PROVIDING FOR RELATED MATTERS.

WHEREAS, the City of Manor, Texas (the “City”) growth and development brings the increased use of City parks, streets, properties, and equipment, and personnel for special gatherings;

WHEREAS, the gatherings provide entertainment, professional, sports and educational opportunities for residents and businesses and require the use of city resources;

WHEREAS, to best ensure the gatherings are conducted to the enjoyment of residents and success of businesses, the city allows for rental of city spaces, equipment, and venues and when necessary, allows the use of certain City personnel;

WHEREAS, given the increase in frequency and types of gatherings being offered across the city, the comprehensive fee and rate structure herein applicable to the use of City parks applicable to the conduct of special events, captures the scope of city resources being utilized to support such gatherings, and is designed to enable the city to recover the costs incurred in delivering such support; and

WHEREAS, the City Council of the City (the “City Council”) has determined that the proposed provisions are reasonable and necessary;

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

Section 1. Findings. The foregoing 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. Amendment of Code of Ordinances. The City Council hereby amends Appendix A, Fee Schedule, Article A5.000 (Administrative and Miscellaneous Fees) of the Manor Code of Ordinances (the “Fee Schedule”) by repealing existing Section A5.002 adopting a new Section A5.002 reflecting specific and general fees relating to parks and amenities in the form of two

tables; repealing existing A5.003 and adopting a new Section A5.003 detailing special event permit fees, amending A5.004 to increase the application fee and to specify that fees for other categories in the section apply daily; and adopting new Sections A5.007 relating to facilities and properties rental permit fees and A5.008 relating to equipment rental fees and staff fees as set forth below.

Sec. A5.002 Park rental permit fees – REPEALED

“Sec. A5.002 Parks & amenities rental permit fees.

The following fees and charges are established and shall be collected for all City of Manor Park rentals.

Parks	Amenities	Fees	Rental Length
Jennie Lane Park	Pavilions	\$25	per 2 hours
	Picnic Tables	-	-
	Parking Lot Only	\$50	All Day
	Full Park	\$100	0-4 hours
		\$150	4 hours-6 hours
		\$200	All Day
Timmermann Park - Area 1	Pavilions + Green Area	\$50	per 2 hours
	Picnic Tables	-	-
	Parking Lot Only	\$50	All Day
	Full Park	\$150	0-4 hours
		\$200	4 hours-6 hours
		\$250	All Day
Timmermann Park - Area 2	Open Space	\$50	per 2 hours
All Other Parks & Trails	Pavilions	-	-
	Picnic Tables	-	-
	Parking Lot Only	\$50	All Day
	Full Park	\$100	0-4 hours
		\$150	4 hours-6 hours
		\$200	All Day

Additional Parks & Amenities Rental Fees:

Services	Fees
Electricity	\$25
Water	\$25
Debris Removal/Maintenance	\$75
Administrative Cancellation Fees	\$25

Sec. A5.003 Special event permit fees.- REPEALED

Sec. A5.003 Special event permit fees.

(1) The following fees and charges are established and shall be collected for all special events:

Services	Fees
Application Processing	\$50
Block Party Application Processing	\$10
Street Closure Application Processing	\$10

Application processing fees are non-refundable.

Services	Fees	Details
Temporary Gathering	\$200	Per Day/Per Event Use of city properties, parks, trails, facilities, parking lot space, road closure, city equipment, and staff may be an additional charge
Block Party	\$25	Per Day/Per Event Use of city properties, parks, trails, facilities, parking lot space, road closure, city equipment, and staff may be an additional charge
Street Closure	\$50	Per Street/Per Day/Per Event
Walking or Running Events	\$100	Per Day/Per Event Use of city properties, parks, trails, facilities, parking lot space, road closure, city equipment, and staff may be an additional charge
Parade	\$150	Per Day/Per Event Use of city properties, parks, trails, facilities, parking lot space, road closure, city equipment, and staff may be an additional charge

Additional Special Rental Fees:

Services	Fees
Electricity	\$25
Water	\$25
Debris Removal/Maintenance	\$75
Administrative Cancellation Fees	50% of total paid fees

(2) The following fees and charges are established for vendors in association with a special event:

Services-Vendor Category	Definition	Fees
Food Vendors	<p>Food-based vendor that provides hot and ready-to-eat foods, cottage foods, or temperature-controlled foods. NOT including Food Trucks.</p> <p>Cottage Food Vendors must follow the Texas Cottage Food Law. (Texas Health & Safety Code Chapter 437; Title 25 Texas Administrative Code Chapter 229, Subchapter EE).</p> <p>A <i>cottage food production operation</i> is defined as an individual operating out of the individual’s home who:</p> <p>- Produces any of the following at their home:</p> <ul style="list-style-type: none"> ▪ A baked good that is not a time and temperature control for safety food (TCS food) ▪ Candy, ▪ Coated and uncoated nuts, ▪ Unroasted nut butters, ▪ Fruit butters, ▪ Canned jam or jelly, fruit pie, ▪ Dehydrated fruit or vegetables, including dried beans, ▪ Popcorn and popcorn snacks, ▪ Cereal, including granola, ▪ Dry mix, ▪ Vinegar, ▪ Pickled fruit or vegetables, including beets and carrots, that are preserved in vinegar, brine, or a similar solution at an equilibrium pH value of 4.6 or less, ▪ Mustard, ▪ Roasted coffee or dry tea, ▪ A dried herb or dried herb mix, ▪ Plant-based acidified canned goods, 	\$50

	<ul style="list-style-type: none"> ▪ Fermented vegetable products, including products that are refrigerated to preserve quality, ▪ Frozen raw and uncut fruit or vegetables, and any other food that is not a TCS food. <p>- Has an annual gross income of \$50,000 or less from the sale of the described foods.</p> <p>- Sells the foods produced directly to consumers.</p> <p>- Delivers products to the consumer at the point of sale or another location designated by the consumer.</p>	
Food Truck	Food Truck vendors that provide hot and ready-to-eat foods, cottage foods, or temperature-controlled foods from a vehicle.	\$75
Art & Crafts Vendor	Arts and crafts vendor whose product is made by the owner or employees associated with the business. No resale items.	\$25
Commercial/Business Vendor	Commercial or home-based business that wishes to collect payment for memberships, advertise business services, and/or sell products. Examples: Include but are not limited to direct sales business, membership-based business (<i>i.e.</i> , Sam’s Club, fitness business, etc.), selling of resale items such as light-up toys, etc.	\$50
Specialty Vendor	Business that charges a fee for services offered at an event. This includes, but is not limited to, face painting, professional photography, spas, etc.	\$50
Non-Profit/Community Groups	Local non-profit organization that offers a value-added activity/program to the event. Vendor may advertise information regarding the non-profit but cannot exchange money.	\$0

Sec. A5.004 Film projects using city property.

- (a) Application fee: \$30.00
- (b) Use of city-owned real estate:

Activities	Fees
Total or disruptive use (regular operating hours) of a public building, park, right-of-way, or public area	\$500.00 per day

Partial, nondisruptive use of a public building, park, right-of-way, or public area	\$250.00 per day
Total closure or obstruction of public street or right-of-way, including parking lots and on-street parking (for film purposes)	\$50.00 per block/per day
Partial closure or obstruction of public street or right-of-way, including parking lots and on-street parking (for film purposes)	\$25.00 per block/per day
Use of city parking lots, parking areas, and city streets (for the purpose of parking film trailers, buses, catering trucks, and other large vehicles).	\$50.00 per block or lot/Per day

Sec. A5.007 Facilities and Properties Rental Permit Fees.

Services	Fees
Application Processing	\$25

Application processing fees are non-refundable.

Services	Fees	Rental Length
City Hall Parking Lot	\$75	Full Day
East Manor Dev. #1 - Bldg 1	\$150	Half Day
	\$350	Full Day
	\$150	Deposit
East Manor Dev. #1 - Bldg 2	\$150	Half Day
	\$350	Full Day
	\$150	Deposit
East Manor Dev. #1 - Open Field	\$400	Full Day
East Manor Dev. #1 - Bldg 2 & Open Field	\$1,000	Full Day

Additional Facilities & Properties Rental Fees:

Services	Fees
Electricity	\$50
Water	\$25
Debris Removal/Maintenance	\$75
Administrative Cancellation Fees	50% of total paid fees

Sec. A5.008 Equipment Rental Fees and Staff Fees.

Services	Fees	Details
Barricades	\$150	Per event/Per Day Required for all street/parking/area closures.
City Vehicle Use	\$30	Per hour/Per Vehicle Added if the vehicle is utilized for any other reason than transporting staff. For example: transport equipment, block roads, etc.
Outdoor Movie Set-Up	\$300	Per day & per event Includes movie screen, PA system, and projector with Bluetooth capabilities. It does not include the movie, movie license, and/or movie player.
	\$150	Deposit
Popcorn Machine	\$50	Per day & per event Does not include the popcorn or related supplies.
Public Work Staff	\$40	Fee per staff member/Per hour (2 hours minimum) If staff needs to be present, call-out, set-up and/or tear down equipment for the event.
Community Development Staff	\$40	Fee per staff member/Per hour (2 hours minimum) If staff provides any event planning/organizing/building/coordinating/marketing services.

Section 3. Amendment of Conflicting Ordinances. All ordinances or parts thereof conflicting or inconsistent with the provisions of this Ordinance as adopted herein 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 control.

Section 4. Savings Clause. All rights and remedies of the City are expressly saved as to any and all violations of the provisions of any ordinances affecting fees or charges which have accrued at the time of the effective date of this Ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances, same shall not be affected by this Ordinance but may be prosecuted until final disposition by the courts.

Section 5. Severability. If any provision of this Ordinance or the application of any provision to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications hereof which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

Section 6. Open Meetings. It is hereby officially found and determined that the meeting at which this Ordinance was considered and passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551, Texas Government Code.

Section 7. Effective Date. This Ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Texas Local Government Code.

PASSED AND APPROVED on this _____ day of _____ 2024.

THE CITY OF MANOR, TEXAS

Dr. Christopher Harvey, Mayor

ATTEST:

Lluvia T. Almaraz, City Secretary

Parks & Amenities Fees

Parks	Amenities	FY 23-24: Current Fees	Rental Length	FY 24-25: Proposed Fees	Rental Length	Fee Difference	Details
Jennie Lane Park	Pavilions	-	-	\$25	per 2 hours	\$25	Include set-up/clean-up time
	Picnic Tables	-	-	-	-	-	-
	Parking Lot Only	\$50	All Day	\$50	All Day	\$0	If parking is being utilize for something other than parking or if the event will take place in the parking area only.
	Full Park	\$75	0-4 hours	\$100	0-4 hours	\$25	Include set-up/clean-up time.
		\$100	4 hours-8 hours	\$150	4 hours-6 hours	\$50	If parking is being utilize for something other than parking, add \$50 parking lot fee
\$125	All Day	\$200	All Day	\$75			
Timmermann Park - Area 1	Pavilions + Green Area	-	-	\$50	per 2 hours	\$50	Include set-up/clean-up time
	Picnic Tables	-	-	-	-	-	-
	Parking Lot Only	\$50	All Day	\$50	All Day	\$0	If parking is being utilize for something other than parking or if the event will take place in the parking area only.
	Full Park	\$75	0-4 hours	\$150	0-4 hours	\$75	Include set-up/clean-up time.
		\$100	4 hours-8 hours	\$200	4 hours-6 hours	\$100	If parking is being utilize for something other than parking, add \$50 parking lot fee
\$125	All Day	\$250	All Day	\$125			
Timmermann Park - Area 2	Open Space	-	-	\$50	per 2 hours	\$50	Open/green space across Ring Dr. behind the Commons at Manor Apartments
All Other Parks & Trails	Pavilions	-	-	-	-	-	-
	Picnic Tables	-	-	-	-	-	-
	Parking Lot Only	\$50	All Day	\$50	All Day	\$0	If parking is being utilize for something other than parking or if the event will take place in the parking area only.
	Full Park	\$75	0-4 hours	\$100	0-4 hours	\$25	Include set-up/clean-up time.
		\$100	4 hours-8 hours	\$150	4 hours-6 hours	\$50	If parking is being utilize for something other than parking, add \$50 parking lot fee
\$125	All Day	\$200	All Day	\$75			

Additional Park Rental Fees				
Services	FY 23-24: Current Fees	FY 24-25: Proposed Fees	Fee Difference	Details
Electricity	-	\$25	\$25	If events need power
Water	-	\$25	\$25	If events need water
Debris Removal/Maintenance	\$50	\$75	\$25	Added to all reservation request
Maintenance Deposit Fee	\$75	-	-	REMOVED
	\$100	-	-	REMOVED
	\$125	-	-	REMOVED
Administrative Cancelation Fees	50% of total paid fees	\$25	Depends on the request	If the cancellation is made less than 2 days before the event date, the entire fee is non-refundable

Staff Fees				
Services	FY 23-24: Current Fees	FY 24-25: Proposed Fees	Fee Difference	Details
Public Work Staff	\$40	\$40	\$0	Fee per staff member/Per hour (2 hours minimum) If staff needs to be present, call-out, set-up or/& teardown equipment for the event
Community Development Staff	-	\$40	\$40	Per hour for any event planning/organizing/building/coordinating/marketing services. (2 hours minimum)

Equipment Rental Fees				
Services	FY 23-24: Current Fees	FY 24-25: Proposed Fees	Fee Difference	Details
Barricades	\$125	\$150	\$25	Per event/Per Day Required for all street/parking/area closures.
City Vehicle Use	\$30	\$30	\$0	Per hour/Per Vehicle Added if the vehicle is utilized for anything other reason than transporting staff. For example: transport equipment, block roads, etc.
Outdoor Movie Set-Up	-	\$300	\$300	Per day & per event Includes movie screen, PA system, and projector with Bluetooth capabilities. It doesn't include the movie, movie license, and/or movie player
	-	\$150	\$150	Deposit
Popcorn Machine	-	\$50	\$50	Per day & per event Does not include popcorn supplies

Facilities & Properties Fees

Basic Fees

Services	FY 23-24: Current Fees	FY 24-25: Proposed Fees	Fee Difference	Details
Application Processing	-	\$25	\$25	Non-Refundable

Facilities & Properties Fees

Services	FY 23-24: Current Fees	FY 24-25: Proposed Fees	Rental Length	Fee Difference	Details
City Hall Parking Lot	-	\$75	Full Day	\$75	
East Manor Dev. #1 - Bldg 1	-	\$150	Haft Day	\$150	No chairs/tables included
	-	\$350	Full Day	\$350	
	-	\$150	Deposit	\$150	Rental deposit
East Manor Dev. #1 - Bldg 2	-	\$150	Haft Day	\$150	No chairs/tables included
	-	\$350	Full Day	\$350	
	-	\$150	Deposit	\$150	Rental deposit
East Manor Dev. #1 - Open Field	-	\$400	Full Day	\$400	Doesn't include restrooms and no electricity
East Manor Dev. #1 - Bldg 2 & Open Field	-	\$1,000	Full Day	\$1,000	No chairs/tables included

Additional Facilities & Properties Rental Fees

Services	FY 23-24: Current Fees	FY 24-25: Proposed Fees	Fee Difference	Details
Electricity	-	\$50	\$50	If events need power
Water	-	\$25	\$25	If events need water
Debris Removal/Maintenance	\$50	\$75	\$25	Added to all reservation request
Administrative Cancellation Fees	50% of total paid fees	50% of total paid fees	\$0	If the cancellation is made less than 2 days before the event date, the entire fee is non-refundable

Staff Fees

Services	FY 23-24: Current Fees	FY 24-25: Proposed Fees	Fee Difference	Details
Public Work Staff	\$40	\$40	\$0	Fee per staff member/Per hour (2 hours minimum) If staff needs to be present, call-out, set-up or/& teardown equipment for the event
Community Development Staff	-	\$40	\$40	Per hour for any event planning/organizing/ building/coordinating/marketing services. (2 hours minimum)

Equipment Rental Fees

Services	FY 23-24: Current Fees	FY 24-25: Proposed Fees	Fee Difference	Details
Barricades	\$125	\$150	\$25	Per event/Per Day Required for all street/parking/area closures.
City Vehicle Use	\$30	\$30	\$0	Per hour/Per Vehicle Added if the vehicle is utilized for anything other reason than transporting staff. For example: transport equipment, block roads, etc.
Outdoor Movie Set-Up	-	\$300	\$300	Per day & per event Includes movie screen, PA system, and projector with Bluetooth capabilities. It doesn't include the movie, movie license, and/or movie player
	-	\$150	\$150	Deposit
Popcorn Machine	-	\$50	\$50	Per day & per event Does not include popcorn supplies

Special Events Fees

Basic Fees				
Services	FY 23-24: Current Fees	FY 24-25: Proposed Fees	Fee Difference	Details
Application Processing	-	\$50	\$50	Non-Refundable
Block Party Application Process	-	\$10	\$10	Non-Refundable
Street Closure Application Processing	-	\$10	\$10	Non-Refundable

Special Event Fees					
Services	Definition	Current Fees	Proposed Fees	Fee Difference	Details
Temporary Gathering	Fairs, festivals, exhibits, street dances, carnivals, circuses, rodeo and equestrian events, automobile exhibitions, temporary commercial outdoor amusements, outdoor concerts, and sporting events	-	\$200	\$200	Per Day/Per Event Use of city properties, parks, trails, facilities, parking lot space, road closure, city equipment, and staff may be an additional charges
Block Party	One-time outdoor activities that require the temporary closing of one or more residential streets	-	\$25	\$25	Per Day/Per Event Use of city properties, parks, trails, facilities, parking lot space, road closure, city equipment, and staff may be an additional charges
Street Closure		-	\$50	\$50	Per Street/Per Day/Per Event
Walking or Running Events		-	\$100	\$100	Per Day/Per Event Use of city properties, parks, trails, facilities, parking lot space, road closure, city equipment, and staff may be an additional charges
Parade	Assembly of three or more persons or vehicles whose gathering is for the common design and purpose of traveling in procession on a public thoroughfare from one location to another.	-	\$150	\$150	Per Day/Per Event Use of city properties, parks, trails, facilities, parking lot space, road closure, city equipment, and staff may be an additional charges

Additional Special Event Rental Fees				
Services	FY 23-24: Current Fees	FY 24-25: Proposed Fees	Fee Difference	Details
Electricity	-	\$25	\$25	If events need power
Water	-	\$25	\$25	If events need water
Debris Removal/Maintenance	\$50	\$75	\$25	Added to all reservation request
Maintenance Deposit Fee	\$75	-	-	REMOVED
	\$100	-	-	REMOVED
	\$125	-	-	REMOVED
Administrative Cancellation Fees	50% of total paid fees	50% of total paid fees	\$0	If the cancellation is made less than 2 days before the event date, the entire fee is non-refundable

Staff Fees				
Services	FY 23-24: Current Fees	FY 24-25: Proposed Fees	Fee Difference	Details
Public Work Staff	\$40	\$40	\$0	Fee per staff member/Per hour (2 hours minimum) If staff needs to be present, call-out, set-up or/teardown equipment for the event
Community Development Staff	-	\$40	\$40	Per event/Per hour for any event planning, organizing, coordinating, and marketing services. (2 hours minimum)

Equipment Rental Fees				
Services	FY 23-24: Current Fees	FY 24-25: Proposed Fees	Fee Difference	Details
Barricades	\$125	\$150	\$25	Per event/Per Day Required for all street/parking/area closures.
City Vehicle Use	\$30	\$30	\$0	Per hour/Per Vehicle Added if the vehicle is utilized for anything other reason than transporting staff. For example: transport equipment, block roads, etc.
Outdoor Movie Set-Up	-	\$300	\$300	Per day & per event Includes movie screen, PA system, and projector with Bluetooth capabilities. It doesn't include the movie, movie license, and/or movie player
	-	\$150	\$150	Deposit
Popcorn Machine	-	\$50	\$50	Per day & per event Does not include popcorn supplies

City Events Fees

Basic Fees					
Services-Vendor Category	Definition	FY 23-24: Current Fees	FY 24-25: Proposed Fees	Fee Difference	Details
Food Vendors	<p>Food-based vendor that provides hot and ready-to-eat foods, cottage foods, or temperature-controlled foods. NOT including Food Trucks.</p> <p>Cottage Food Vendors must follow the Texas Cottage Food Law A cottage food production operation is defined as an individual, operating out of the individual's home, who:</p> <ul style="list-style-type: none"> -Produces any of the following at their home: A baked good that is not a time and temperature control for safety food (TCS food) Candy, Coated and uncoated nuts, Unroasted nut butters, Fruit butters, canned jam or jelly, fruit pie, Dehydrated fruit or vegetables, including dried beans, Popcorn and popcorn snacks, Cereal, including granola, Dry mix, Vinegar, Pickled fruit or vegetables, including beets and carrots, that are preserved in vinegar, brine, or a similar solution at an equilibrium pH value of 4.6 or less, Mustard, Roasted coffee or dry tea, A dried herb or dried herb mix, Plant-based acidified canned goods, Fermented vegetable products, including products that are refrigerated to preserve quality, Frozen raw and uncut fruit or vegetables, and any other food that is not a TCS food. -Has an annual gross income of \$50,000 or less from the sale of the described foods. -Sells the foods produced directly to consumers. -Delivers products to the consumer at the point of sale or another location designated by the consumer. 	\$50	\$50	\$0	Non-Refundable
Food Truck	Food Truck vendors that provide hot and ready-to-eat foods, cottage foods, or temperature-controlled foods from a vehicle.	\$50	\$75	\$25	New category. It was under the Food Vendor, but after consideration, it should be in its own category as its sales are higher. Non-Refundable
Art & Crafts Vendor	Arts and crafts vendor whose product is made by the owner or employees associated with the business. No resale items.	\$25	\$25	\$0	Non-Refundable
Commercial/Business Vendor	Commercial or home-based business that wishes to collect payment for memberships, advertise business services, and/or sell products. Examples: Include but are not limited to direct sales business, membership-based business (i.e. Sam's Club, fitness business, etc.), selling of resale items such as light-up toys, etc.	\$25	\$50	\$25	Non-Refundable
Specialty Vendor	Business that charges a fee for services offered at an event. This includes but is not limited to face painting, professional photography, spas, etc.	\$50	\$50	\$0	Non-Refundable
Non-Profit/Community Groups	Local non-profit organization that offers a value-added activity/program to the event. Vendor may advertise information regarding the non-profit but cannot exchange money.	\$0	\$0	\$0	Non-Refundable

Filming Fees

Filming Fees

Filming Fees	FY 23-24: Current Fees	FY 24-25: Proposed Fees	Fee Difference	Details
Application Processing Fee	\$25	\$30	\$5	Non-refundable

City-Owned Real Estate Use Permit Fees - Current

Activities	Current Fees	Proposed Fees	Fee Difference	Details - Added New
Total or disruptive use (regular operating hours) of a public building, park, right-of-way, or public area.	\$500	\$500	\$0	Per Day
Partial, non-disruptive use of a public building, park, right-of-way, or public area.	\$250	\$250	\$0	Per Day
Total closure or obstruction of public street or right-of-way, including parking lots and on-street parking.	\$50	\$50	\$0	Per Block/Per Day
Partial closure or obstruction of public street or right-of-way, including parking lots and on-street parking.	\$25	\$25	\$0	Per Block/Per Day
Use of City parking lots, parking areas, and City streets (for the purpose of parking film trailers, buses, catering trucks, and other large vehicles)	\$50	\$50	\$0	Per Block or Lot/Per Day

AGENDA ITEM NO. _____



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: September 26, 2024
PREPARED BY: Belen Peña, Director of Finance
DEPARTMENT: Finance

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on an ordinance adopting an annual budget for the ensuing fiscal year beginning October 1, 2024, and ending September 30, 2025.

BACKGROUND/SUMMARY:

The first Public Hearing for the FY 2024-2025 Proposed Budget was on September 4, 2024, at 7 p.m. City Hall Council Chambers 105 E. Eggleston St., Manor, TX 78653.

LEGAL REVIEW: Not Applicable
FISCAL IMPACT: No
PRESENTATION: No
ATTACHMENTS: Yes

- Ordinance No. 761 FY2024-25 Annual Budget
- Exhibit A

STAFF RECOMMENDATION:

Staff recommends that the City Council approve Ordinance No. 761 adopting an annual budget for the ensuing fiscal year beginning October 1, 2024, and ending September 30, 2025, for the City of Manor.

ORDINANCE NO. 761

FY 2024-2025 ANNUAL BUDGET ORDINANCE

AN ORDINANCE OF THE CITY OF MANOR, TEXAS, ADOPTING AN ANNUAL BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; 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 Manor, Texas (the "City") has submitted to the City Council a proposed annual budget of the revenues of said City and the expenditures necessary for conducting the affairs thereof, and providing a complete financial plan for FY 2024-2025, and which said proposed annual budget has been compiled from detailed information obtained from the several departments, divisions, and offices of the City; and

WHEREAS, the City Council has received said City Manager's proposed annual budget, a copy of which, along with all supporting schedules, have been filed with the City; and

WHEREAS, the City Council conducted a public hearing to discuss the proposed annual budget for FY 2024-2025 on September 4, 2024 and September 18, 2024, as provided by law;

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

Section 1. The proposed annual budget of the revenue of the City and the expenses of conducting the affairs thereof providing a complete 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", be and the same is in all things adopted and approved as the annual 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 sums shown on Exhibit "A" are hereby appropriated from the respective funds for the payment of expenditures on behalf of the City government as established in the approved annual budget document for the fiscal year ending September 30, 2025.

Section 3. Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

Section 4. This Ordinance shall be and remain in full force and effect from and after its final passage and publication as herein provided.

ORDINANCE NO. 761

Page 2 of 2

PASSED, ADOPTED, AND APPROVED on this 26th day of September 2024.

THE CITY OF MANOR, TEXAS

Dr. Christopher Harvey,
Mayor

ATTEST:

Lluvia T. Almaraz,
City Secretary

Exhibit "A"
FY 2024-2025 ANNUAL BUDGET



Proposed Annual Budget Fiscal Year 2024-25

Original Budget Adopted: 9/28/2024

Ordinance Number: 761

FY 2022-2023			FY 2023-2024			PROPOSED FY 2024-2025		
ACTUAL REVENUES	ACTUAL EXPENSES	NET	BUDGETED REVENUES	BUDGETED EXPENSES	NET	BUDGET REVENUES	BUDGET EXPENSES	NET
GENERAL FUND								
-	-	-	-	-	-	-	613,938	(613,938)
14,185,236	2,491,121	11,694,115	15,207,946	2,027,282	13,180,664	17,171,300	1,772,893	15,398,407
-	929,272	(929,272)	0	1,085,379	(1,085,379)	-	1,170,655	(1,170,655)
2,249,876	4,189,741	(1,939,865)	1,307,474	4,152,409	(2,844,935)	1,949,000	4,252,073	(2,303,073)
2,529,430	1,375,035	1,154,395	2,428,521	1,511,042	917,479	2,345,100	1,642,302	702,798
40,000	705,436	(665,436)	-	1,112,046	(1,112,046)	-	1,289,453	(1,289,453)
532,133	480,209	51,924	420,437	599,483	(179,046)	533,200	589,835	(56,635)
159,707	5,648,628	(5,488,921)	118,651	7,068,809	(6,950,158)	107,000	8,019,262	(7,912,262)
-	839,874	(839,874)	-	996,303	(996,303)	-	1,243,258	(1,243,258)
-	210,330	(210,330)	-	666,412	(666,412)	-	676,746	(676,746)
-	215,360	(215,360)	-	277,499	(277,499)	8,000	542,180	(534,180)
-	237,689	(237,689)	-	301,471	(301,471)	-	301,005	(301,005)
-	-	-	315,105	-	315,105	-	-	-
19,696,382	17,322,697	2,373,685	19,798,134	19,798,134	-	22,113,600	22,113,600	-
UTILITY FUND								
0	647,193	(647,193)	0	731,543	(731,543)	0	995,876	(995,876)
4,408,647	4,062,680	345,967	3,527,896	4,535,119	(1,007,223)	4,159,190	4,334,023	(174,833)
4,018,766	1,840,471	2,178,295	3,059,651	2,298,097	761,554	3,535,000	2,858,022	676,978
-	-	-	977,211	-	-	643,730	150,000	-
-	-	-	-	-	-	-	-	-
8,427,413	6,550,344	1,877,069	7,564,758	7,564,758	-	8,337,920	8,337,920	-
TOTAL POOLED FUNDS								
28,123,795	23,873,041	4,250,754	27,362,892	27,362,892	-	30,451,520	30,451,520	-
TOTAL DEBT SERVICE								
4,191,024	4,177,914	13,110	4,188,697	4,177,524	11,173	7,598,234	7,580,384	17,850
RESTRICTED FUNDS								
128,967	31	128,936	143,556	-	143,556	242,104	91,050	151,054
97,878	66,626	31,252	84,548	100,000	(15,452)	140,000	50,000	90,000
655,710	261,769	393,941	656,444	461,044	195,400	844,358	461,044	383,314
2,013,103	1,918,711	94,392	1,682,352	1,877,752	(195,400)	2,030,000	1,725,000	305,000
477,004	1,356,119	(879,115)	346,068	663,023	(316,955)	1,200,000	19,674,333	(18,474,333)
3,372,662	3,603,256	(230,594)	2,912,968	3,101,819	(188,851)	4,456,462	22,001,427	(17,544,965)
GRAND TOTALS								
35,687,481	31,654,211	4,033,270	34,464,557	34,642,235	(177,678)	42,506,216	60,033,331	(17,527,115)

The General Fund is the general operating fund and the largest fund of the city as it includes all traditional government services such general administration, street and drainage, maintenance, development services, police and courts, and parks.

The Utility Fund accounts for the city's water and wastewater enterprise. Unlike the general fund it operates as a proprietary fund functioning more like a business.

The Restricted Funds are used only for specific purposes. Revenues and payments are limited either by state law or local ordinance.

AGENDA ITEM NO. _____



AGENDA ITEM SUMMARY FORM

PROPOSED MEETING DATE: September 26, 2024
PREPARED BY: Belen Peña, Director of Finance
DEPARTMENT: Finance

AGENDA ITEM DESCRIPTION:

Consideration, discussion, and possible action on an ordinance Levying Ad Valorem Taxes for the Use and Support of the Municipal Government of the City for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025.

BACKGROUND/SUMMARY:

Two public hearings were conducted on September 4, 2024, and September 18, 2024, at 7 p.m. at City Hall Chambers located at 105 E Eggleston St. Manor, TX 78653.

The proposed Tax rate for FY 2024-2025:

Operation & Maintenance (O&M)	\$0.5178
Debt Service	\$0.3359
Total Tax Rate	\$0.8537

LEGAL REVIEW: Not Applicable

FISCAL IMPACT: No

PRESENTATION: No

ATTACHMENTS: Yes

- FY 2024-2025 Proposed Annual Property Tax Rate
- Ordinance No. 760 - FY2024-2025 Annual Property Tax Rate
- Form 50-856

STAFF RECOMMENDATION:

Staff recommends that the City Council approve and adopt Ordinance No. 760 with the following motion: "I move that the property tax rate be increased by the adoption of a tax rate of \$0.8537 on each \$100.00 valuation of property, which is effectively a 7.83% percent increase in the tax rate."



Notice of Public Hearing On Tax Rate

The City of Manor, Texas will hold two public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by 15.77%. Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

The public hearings will be held on September 4, 2024 and September 18, 2024, at 7:00 p.m. at the Manor City Council Chamber, 105 E. Eggleston Street.

The members of the governing body considered the tax increase proposal as follow:

FOR: Christopher Harvey, Anne Weir, Sonia Wallace, Maria Amezcua, and Aaron Moreno

AGAINST: None

PRESENT and not voting: None

ABSENT: Emily Hill and Deja Hill

The average taxable value of a residence homestead in Manor, Texas last year was \$273,027. Based on last year's tax rate of \$0.6789 per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$1,853.58.

The average taxable value of a residence homestead in Manor, Texas this year is \$287,960. If the governing body adopts the effective tax rate for this year of \$0.8537 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$2,458.31.

If the governing body adopts the proposed tax rate of \$0.8537 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$2,458.31.

Members of the public are encouraged to attend the hearings and express their views.

(Published: 8/16/24 & 8/23/24)

ORDINANCE NO. 760

AN ORDINANCE OF THE CITY OF MANOR, TEXAS, LEVYING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND ESTABLISHING WHEN TAXES SHALL BECOME DUE AND SAME SHALL BECOME DELINQUENT, IF NOT PAID.

WHEREAS, the City Council of the City of Manor, Texas approved the annual budget for the municipality's fiscal year beginning October 1, 2024, and ending September 30, 2025; and

WHEREAS, it is necessary that an Ordinance be passed levying an ad valorem tax on all property, real and personal, within the corporate limits of the City of Manor, Texas in accordance with such annual budget and the Texas Tax Code; and

WHEREAS, the City Council conducted a public hearing to discuss a proposal to increase total tax revenues on September 4, 2024, and September 18, 2024 as provided by law;

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

Section 1. There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Manor, Texas (herein the "City") and to provide an Interest and Sinking Fund for the fiscal year 2024-2025, upon all property, real, and personal, and mixed, within the corporate limits of said City on January 1, 2025 subject to taxation, a tax of **\$0.8537** on each \$100.00 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

- A.** For the maintenance and operations of the municipal government (General Fund), **\$0.5178** on each \$100.00 valuation of property; and
- B.** For the debt service of the municipality (Interest and Sinking Fund), **\$0.3359** on each \$100.00 valuation of property.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE INCREASED BY 7.83% PERCENT. AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$287,960 HOME BY APPROXIMATELY \$305.14.

Section 2. Taxes levied under this Ordinance shall be due October 1, 2024 and, if not paid on or before February 1, 2025, shall immediately become delinquent.

Section 3. All taxes shall become a lien upon the property against which assessed, and the Travis County Tax Assessor-Collector, as the assessor and collector for the City, is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and Laws of the State of Texas and Ordinances of the City, and shall by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the penalty and interest collected from such delinquent taxes shall be apportioned to the General Fund of the City. All delinquent taxes shall bear interest at the rate prescribed by State law.

Section 4. This Ordinance shall take effect and be in full force from and after its passage.

PASSED, ADOPTED, AND APPROVED on this 28th day of September 2024.

The motion to adopt was made by Councilmember _____, with the following language: "I move that the property tax rate be increased by the adoption of a tax rate of \$0.8537 on each \$100.00 valuation of property, which is effectively a 7.83% percent increase in the tax rate."

The motion was seconded by Councilmember _____, and the result of the vote by the Council was _____ FOR, _____ AGAINST, and _____ ABSTAINING.

THE CITY OF MANOR, TEXAS

Dr. Christopher Harvey,
Mayor

ATTEST:

Lluvia T. Almaraz,
City Secretary

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-4 Item 3.

CITY OF MANOR

5122725555

Taxing Unit Name

Phone (area code and number)

105 E Eggleston St/ PO Box 387 Manor TX 78653

www.manortx.gov

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	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	\$ 2,082,482,309
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.	\$ 2,082,482,309
4.	Prior year total adopted tax rate.	\$ 0.6789 /\$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:.....	\$ 99,402,787
	B. Prior year values resulting from final court decisions:.....	- \$ 92,243,606
	C. Prior year value loss. Subtract B from A. ³	\$ 7,159,181
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 83,568,004
	B. Prior year disputed value:.....	- \$ 8,356,800
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 75,211,204
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 82,370,385

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/ <i>Item 3.</i>
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,164,852,694
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.	<p>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.</p> <p>A. Absolute exemptions. Use prior year market value: \$ <u>8,134,208</u></p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ <u>7,936,003</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$ 16,070,211
11.	<p>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.</p> <p>A. Prior year market value: \$ <u>0</u></p> <p>B. Current year productivity or special appraised value: - \$ <u>22,446</u></p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ (22,446)
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 16,047,765
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.	\$ 147,962,769
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,000,842,160
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 13,583,717.42
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	\$ 46,561.14
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 13,630,278.56
18.	<p>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</p> <p>A. Certified values: \$ <u>2,265,459,419</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>0</u></p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ <u>2,711,852</u></p> <p>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 - \$ <u>143,464,903</u></p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 2,119,282,664

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/ <i>Item 3.</i>
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>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 \$ <u>136,814,892</u></p> <p>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 + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>136,814,892</u></p>	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads 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	\$ <u>0</u>
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,256,097,556</u>
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	\$ <u>0</u>
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	\$ <u>214,746,445</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>214,746,445</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>2,041,351,111</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.6677</u> /\$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	\$ <u>0</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>0.4802</u> /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,164,852,694</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/ <i>Item 3.</i>
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 10,395,622.64
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>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 2022. This line applies only to tax years preceding the prior tax year..... + \$ 32,933.66</p> <p>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..... - \$ 307,728.32</p> <p>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</p> <p>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..... \$ (274,794.66)</p> <p>E. Add Line 30 to 31D.</p>	\$ 10,120,827.97
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,041,351,111
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.4957 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/ Item 3.
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>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. \$ <u>0</u></p> <p>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. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>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. \$ <u>0</u></p> <p>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. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>00000</u> /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.4957</u> /\$100
40.	<p>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.</p> <p>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 \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.0000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.4957</u> /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/ <i>Item 3.</i>
D41.	<p>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</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0.5130</u> /\$100
42.	<p>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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>7,580,233.69</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0.00</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0.00</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0.00</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>7,580,233.69</u></p>	
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0.00</u>
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ <u>7,580,233.69</u>
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ <u>100.00</u> %</p> <p>B. Enter the prior year actual collection rate..... <u>99.00</u> %</p> <p>C. Enter the 2022 actual collection rate. <u>100.00</u> %</p> <p>D. Enter the 2021 actual collection rate. <u>100.00</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<u>100.00</u> %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>7,580,233.69</u>
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,256,097,556</u>
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.3359</u> /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.8489</u> /\$100
D49.	<p>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.</p>	\$ <u>0.0000</u> /\$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)

Item 3.

Line	Voter-Approval Tax Rate Worksheet	Amount/
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.	\$ <u>0</u> /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 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.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 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.	\$ <u>0</u>
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,256,097,556</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0000</u> /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.6677</u> /\$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.	\$ <u>0.6677</u> /\$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 <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.8489</u> /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.8489</u> /\$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	\$ <u>0.0000</u>
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,256,097,556</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.0000</u> /\$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/	Item 3.
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).	\$ 0.8489	/ \$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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.6711 / \$100 \$ 0 / \$100 \$ 0.6711 / \$100 \$ 0.6789 / \$100 \$ (0.0078) / \$100 \$ 2,101,409,419 \$ 0
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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.7355 / \$100 \$ 0.0000 / \$100 \$ 0.7355 / \$100 \$ 0.7470 / \$100 \$ (0.0115) / \$100 \$ 1,754,276,050 \$ 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) B. Unused increment rate (Line 65) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.7667 / \$100 \$ 0.0054 / \$100 \$ 0.7613 / \$100 \$ 0.7827 / \$100 \$ (0.0214) / \$100 \$ 1,217,505,804 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0.0000 / \$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0000 / \$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)	\$ 0.8489 / \$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 <i>Voter-Approval Tax Rate Worksheet</i> .	0.4957
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,256,097,556
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0221 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.3359 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.8537 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0 /\$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 <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - 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, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 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 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0 /\$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/	Item 3.
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).	\$ <u>0.</u> /\$100	

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.6677 /\$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: 0

- Voter-approval tax rate.** \$ 0.8489 /\$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: 0

- De minimis rate.** \$ 0.8537 /\$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 ➔ Belen Peña
 Printed Name of Taxing Unit Representative

sign here ➔ Belen Peña
 Taxing Unit Representative

8/8/2024
 Date

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