



Village of San Leanna

PROPOSED BUDGET - FISCAL YEAR 2024-2025

VILLAGE OF SAN LEANNA, TEXAS | P.O. BOX 1107 | MANCHACA, TX 78652
512-280-3898 | SANLEANNATX.COM

In accordance with Texas Local Government Code, Sec. 102.005, a proposed municipal budget must contain a cover page that includes the following statement:

“This budget will raise more total property taxes than last year’s budget by \$30,709 or 11.25%, and of that amount, \$5,534 is tax revenue to be raised from new property added to the tax roll this year.”

Total debt obligation for the Village of San Leanna secured by property taxes: \$0



Village of San Leanna

Board of Aldermen and Staff

Molly Quirk

Mayor

Danny Villarreal

Mayor Pro Tem

Roads Commissioner

Jonathan Fein

Water Commissioner

Christa Gregg

Public Safety Commissioner

Helen Rockenbaugh

Environmental Commissioner

Mary Wright

Public Affairs Commissioner

Rebecca Howe

City Administrator

Claire Dunn

Zoning Administrator

Byron Townsend

Water Operator

Cahir Doherty

Arborist

Proposed Budget 2024-2025

As Finalized on July 18, 2024

Notice of Public Hearings
for Village of San Leanna Budget and Tax Rate

Thursday, August 15, 2024 – 7:00 p.m

The Village of San Leanna will also hold a public hearing 7 p.m. on Thursday, August 15, 2024 at 11906 Sleepy Hollow Rd, Manchaca, TX 78652, to consider adopting the proposed budget and tax rate for fiscal year 2024-2025. The proposed tax rate is \$0.2498 per \$100 of property valuation, the same tax rate for the past 20-plus years. Total taxes in the Village of San Leanna will increase by 11.25%, or \$30,709, due to new construction added to the tax roll this year and to higher appraisal values. Your individual taxes may increase or decrease, depending on any change in the taxable value of your property.

You are invited to attend the public hearing and express your views.

For assistance or detailed information about tax calculations, please contact:

**Travis Central Appraisal District
8314 Cross Park Dr., Austin, TX 78714
Phone: 512-834-9317
Email: CSinfo@tcadcentral.org
Website: www.traviscad.org**

Budget Balance Worksheet 2024-2025

2023-2024 Revenues YTD

101	PROPERTY TAXES	\$ 268,470.18
102	FRANCHISE TAXES	\$ 13,657.43
103	INTEREST	\$ 10,128.48
104	BUILDING PERMITS	\$ 1,520.00
106	MISCELLANEOUS	\$ 24,147.50
201	WATER BILLING	\$ 100,248.36
202	WATER TAP FEES	\$ 5,607.00
203	METER DEP/CONNECT FEES	\$ 150.00

TOTAL **\$ 423,928.95**

2024-2025 Revenues Projected

101	PROPERTY TAXES	\$ 295,000.00
102	FRANCHISE TAXES	\$ 15,000.00
103	INTEREST	\$ 10,000.00
104	BUILDING PERMITS	\$ 5,000.00
201	WATER BILLING	\$ 125,000.00
202	WATER TAP FEES	\$ 9,600.00
203	METER DEP/CONNECT FEES	\$ 1,000.00
301	CAPITAL METRO - BTC FUNDING 2022	\$ 19,500.00
501	CORONAVIRUS LOCAL FISCAL RECOVERY FUNDING	\$ -
601	HAZARD MITIGATION GRANT PROGRAM	\$ 147,172.10

TOTAL **\$ 627,272.10**

TRUIST AND BBT 23-24 TOTAL YTD **\$ 382,300.58**

Maximum Anticipated Budget Expenses 23-24 **\$ 140,799.86**

Projected Available Funds 24-25 **\$ 868,772.82**

2024-2025 Budgeted Expenses

100	GENERAL FUND	\$ 249,989.00
200	WATER FUND	\$ 143,007.00
300	ROAD FUND	\$ -
500	CLFRF	\$ 9,921.28
600	HMPG	\$ 162,663.90

24-25 EOY Reserved Funds

100	GENERAL FUND CONTINGENCY	\$ 47,000.00
200	WATER FUND CONTINGENCY	\$ 35,000.00
300	BCT RESERVED	\$ 42,500.00
500	CLFRF	-
600	HMPG	-

Projected Expenses and Reserves 24-25 **\$ 690,081.18**

Projected Remaining Unallocated **\$ 178,691.64**

**PROPOSED BUDGET
VILLAGE OF SAN LEANNA
FISCAL YEAR 2024-2025**

GENERAL FUND

REVENUES:

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED BUDGET 2024-2025</u>
101	PROPERTY TAXES	\$295,000.00
102	FRANCHISE TAXES	\$15,000.00
103	INTEREST	\$10,000.00
104	BUILDING PERMITS	\$5,000.00
106	MISCELLANEOUS	\$100.00
107	TRANSFER FROM RESERVE	\$0.00
108	REAL PROPERTY	\$0.00
<u>TOTALS:</u>		\$325,100.00

EXPENSES:

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED BUDGET 2024-2025</u>
112	ROAD MAINTENANCE	\$40,000.00
113	CITY ADMINISTRATOR	\$45,413.00
114	TML INSURANCE	\$5,424.00
115	LEGAL	\$5,000.00
116	TAXES	\$6,572.00
117	ENVIRONMENTAL MAINTENANCE	\$32,500.00
118	PUBLIC INFORMATION	\$800.00
Spent on Public Notices		*\$286.75
119	AUDIT	\$6,000.00
120	SECURITY LIGHTS	\$3,200.00
121	OFFICE EXPENSES	\$6,000.00
122	ORG.MEMBERSHIP DUES	\$1,000.00
Spent on Lobbying Activities		\$0.00
123	APPRAISALS	\$1,500.00
124	BUILDING INSPECTIONS	\$5,000.00
125	MISCELLANEOUS	\$1,500.00
126	ARBORIST	\$13,780.00
128	COUNCIL EXPENSES	\$100.00
129	PUBLIC AFFAIRS	\$3,500.00
130	COMMUNITY CENTER	\$3,000.00
131	ENGINEER	\$1,500.00
132	FLOOD PREVENTION	\$50,000.00
133	EMPLOYEE REIMBURSEMENT	\$200.00
134	HEALTH DEPT.CONTRACT	\$1,500.00
135	PUBLIC SAFETY	\$1,500.00
136	ZONING ADMINISTRATOR	\$12,000.00
137	EMPLOYEE BENEFIT STIPEND	\$3,000.00
<u>TOTALS:</u>		\$249,989.00

The Village of San Leanna's proposed budget is required to show a separate line item for public notices and lobby activities. (Shown highlighted in blue as a subset of the Public Information and Org. Membership Dues accounts)

WATER FUND

REVENUES:

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED BUDGET</u> <u>2024-2025</u>
201	WATER BILLING	\$125,000.00
202	WATER TAP FEES	\$9,600.00
203	METER DEP/CONNECT FEES	\$1,000.00
204	MISCELLANEOUS	\$100.00
205	TRANSFER FROM RESERVE	\$7,307.00
	<u>TOTALS:</u>	\$143,007.00

EXPENSES:

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>PROPOSED BUDGET</u> <u>2023-2024</u>
210	WATER OPERATOR	\$35,700.00
211	DISTRICT FEES	\$6,200.00
212	MAINTENANCE/REPAIR	\$30,000.00
213	ELECTRICITY	\$9,000.00
214	BOOKKEEPER	\$22,707.00
215	BILLING SUPPLIES	\$1,900.00
216	METER READER	\$2,000.00
217	METER REFUNDS	\$1,000.00
218	MISCELLANEOUS	\$100.00
220	CITY OF AUSTIN CONTRACT	\$5,200.00
221	CITY OF AUSTIN WATER	\$25,000.00
222	ASSISTANT WATER OPERATOR	\$4,200.00
	<u>TOTALS:</u>	\$143,007.00

ROAD IMPROVEMENT FUND 2022 -2024 - CHAPEL LN

REVENUES

PROPOSED BUDGET
2024-2025

301 CAPITAL METRO - BTC FUNDING 2022	\$19,500.00
302 TRANSFER - CAPITAL METRO - RESERVED FUNDS	\$0.00
303 CAPMETRO - BTC - PROJECT REIMBURSEMENT 2022	\$0.00
304 TRANSFER - ROAD PROJECT RESERVED FUNDS	\$0.00
<u>TOTALS:</u>	\$19,500.00

EXPENSES

310 ROAD IMPROVEMENT - TBD	\$0.00
311 MISC	\$0.00
<u>TOTALS:</u>	\$0.00

CORONAVIRUS LOCAL FISCAL RECOVERY FUNDING (CLFRF) - ARPA

REVENUES:

**PROPOSED BUDGET
2024-2025**

501 CORONAVIRUS LOCAL FISCAL RECOVERY FUNDING	\$0.00
502 CLFRF RESERVE FUNDING	\$9,921.28

TOTALS: \$9,921.28

EXPENSES:

510 WATER SYSTEM IMPROVEMENTS - NORTH WELL - TBD	\$601.28
511 WATER SYSTEM IMPROVEMENTS - SOUTH WELL - TBD	\$0.00
512 PUBLIC HEALTH / INFRASTRUCTURE	\$9,320.00

TOTALS: \$9,921.28

HAZARD MITIGATION GRANT PROGRAM (HMGP) - GENERATOR

REVENUES:

**PROPOSED BUDGET
2024-2025**

601 HAZARD MITIGATION GRANT FUNDING	\$139,426.20
602 LOCAL (10%) SHARE FUNDING - RESERVE	\$15,491.80
603 GRANT ADMINISTRATION	\$7,745.90
<u>TOTALS:</u>	\$162,663.90

EXPENSES:

610 GENERATOR PROJECT	\$154,918.00
611 GRANT ADMINISTRATION	\$7,745.90
<u>TOTALS:</u>	\$162,663.90

**Tax Rate Documents for
2024-2025**

Small Taxing Unit Notice

The Village of San Leanna will hold a meeting at 7:00 pm
(Name of Taxing Unit) (Time)
 on August 15, 2024 at 11906 Sleepy Hollow Dr, Manchaca, TX 78652
(Date) (Location)
 to consider adopting a proposed tax rate for tax year 2024. The proposed tax rate is
(Year)
.2498 per \$100 of value.
(Rate)

*(*Include this statement if the proposed tax rate exceeds the taxing unit's no-new-revenue tax rate calculated under Tax Code Section 26.04.)*

The proposed tax rate would increase total taxes in Village of San Leanna by 11.25 %.*
(Name of Taxing Unit) (percentage by which the proposed tax rate exceeds the no-new-revenue tax rate)

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

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

PROPOSED PROPERTY TAX RATE FOR FISCAL YEAR 2024/2025

If the proposed property tax rate for the Village of San Leanna remains \$.2498 per \$100 of taxable value (no change from last year), the proposed rate applied to existing properties, plus the value of new properties added to the tax roll this year, would increase total taxes in the Village by approximately 11.25%, from \$272,881 to \$303,591 for a total increase of \$30,709.

2024/2025 Adjusted Tax Base	(including new properties)	\$121,533,809
No New Revenue Tax Rate	.2278/\$100 =	\$276,854
Proposed Tax Rate 2024/2025	.2498/\$100 =	\$303,591
Voter-Approval Tax Rate	.2362/\$100 =	\$287,063
De minimus Tax Rate	.6397/\$100 =	\$777,580

The **no-new-revenue tax rate** is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for the Village of San Leanna from the same properties in both the 2023 tax year and the 2024 tax year.

The **voter-approval tax rate** is the highest rate that the Village of San Leanna may adopt without becoming subject to petition for a tax rate election.

The **de minimus tax rate** is the tax rate that the Village of San Leanna the tax rate for the 2024 tax year that would raise \$500,000 in property tax revenue plus the no-new-revenue tax rate. Adoption of a rate exceeding the de minimus rate would trigger an automatic tax rate election.

As a Type B General Law municipality, the Village of San Leanna may not adopt a tax rate to exceed \$0.25 per \$100 valuation.

	2023	2024	Difference
Total Tax Rate (per \$100 of value)	0.2498	0.2498	No Change
Average Homestead Taxable Value	\$425,118	\$476,213	Increase of \$51,095 (12.02%)
Tax on Average Homestead	\$1,062	\$1,190	Increase of \$128 (12.05%)
Total tax levy on all properties	\$272,881	\$303,591	Increase of \$30,709 (11.25%)

This year’s budget will raise more total property taxes than last year’s budget by approximately 11.25%, or \$30,709, due to new properties added to the tax roll this year and to higher appraisal values.

VILLAGE OF SAN LEANNA
ORDINANCE NO. 24-005

AN ORDINANCE OF THE VILLAGE OF SAN LEANNA, TEXAS, LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT FOR THE VILLAGE OF SAN LEANNA, TEXAS FOR THE 2024-2025 FISCAL YEAR.

WHEREAS, the Chief Appraisers of the Travis Central Appraisal District has prepared and certified the appraisal roll of the Village of San Leanna, Texas, said roll being that portion of the approved appraisal roll of the Travis Central Appraisal District which lists property taxable by the Village of San Leanna, Texas; and

WHEREAS, the Board of Aldermen and City Administrator has published the new revenue tax rate, the voter-approval tax rate, an explanation of how they were calculated, and has fulfilled all other requirements for publication as contained in Section 26.052 (e) of the Texas Tax Code as it pertains to Small Taxing Units, in a manner designed to come to the attention of all residents of the Village of San Leanna; and

WHEREAS, the Board of Aldermen has complied with all applicable requirements of the Texas Tax Code prior to the settling of the tax rate for the Village of San Leanna for 2024.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE VILLAGE OF SAN LEANNA:

SECTION 1.

That the tax rate of the Village of San Leanna, Texas for the tax year 2024 be, and is hereby, set at \$0.2498 on each one hundred dollars (\$ 100) of the taxable value of real and personal property not exempt from taxation by the Constitution and laws of this State situated within the corporate limits of the Village of San Leanna.

SECTION 2.

That there is hereby levied for the tax year 2024 upon all real and personal property not exempt from taxation by the Constitution and laws of this State situated within the corporate limits of the Village of San Leanna, and there shall be collected for the use and support of the municipal government of the Village of San Leanna, Texas.

SECTION 3.

In accordance with the provisions and requirements of Section 26.05 of the Texas Property Tax Code, as amended, the City Council hereby states that THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION 4.

In accordance with the provisions and requirements of Section 26.05 of the Texas Property Tax Code, as amended, the Board of Aldermen hereby states that THE TAX RATE WILL EFFECTIVELY BE RAISED BY 11.25 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$22.

SECTION 5.

That the Travis County Tax Assessor and Collector is hereby authorized to assess and collect the taxes of the Village of San Leanna employing the above tax rate.

SECTION 6.

That the City Administrator of the Village of San Leanna shall keep accurate and complete records of all monies collected under this Ordinance and the purposes for which same are expended.

SECTION 7.

That monies collected pursuant to this Ordinance shall be expended as set forth in the Village of San Leanna's FY 2024-2025 Annual Budget.

SECTION 8

That all monies collected which are not specifically appropriated shall be deposited in the General Fund.

SECTION 9

That this Ordinance shall take effect and be in full force and effect from and after its passage and approval according to law.

PASSED AND APPROVED THIS THE 15th DAY OF AUGUST 2024 BY THE FOLLOWING MOTION,

MOTION:

"I MOVE THAT PROPERTY TAX BE INCREASED BY THE ADOPTION OF A TAX RATE OF \$0.2498 PER \$100 VALUATION, WHICH IS EFFECTIVELY A 11.25 PERCENT INCREASE IN THE TAX RATE".

WHICH WAS MADE BY _____
MOTION SECONDED BY _____ TO

APPROVE THIS ORDINANCE HAVING RECEIVED ___ AYES, ___ NAYES,
AND ___ ABSTAINED.

Molly Quirk, Mayor

ATTEST:

Rebecca Howe, City Administrator

2024 Truth in Taxation Calculations
 Village of San Leanna

Data Input Page
 July 25, 2024

A. 2024 TOTAL TAXABLE VALUE	NET CERT. VALUE.....	\$	117,080,276
	VALUE IN PROTEST.....	\$	4,453,533
	VALUE NOT ON CERTIFIED ROLL.....		0
	TOTAL TAXABLE VALUE.....	\$	121,533,809
B. 2023 TOTAL TAXABLE VALUE.....		\$	109,240,048
C. 2023 TAX CEILINGS.....		\$	0
D. 2023 TAXABLE VALUE LOST ON COURT APPEALS.....		\$	0
	D1. ORIGINAL 2023 ARB VALUES.....	\$	0
	D2. 2023 VALUES RESULTING FROM FINAL COURT DECISIONS.....	\$	0
E. 2023 UNDISPUTED TAXABLE VALUE SUBJECT TO CH 42 APPEAL AS OF JULY 25...		\$	0
	E1. 2023 ARB CERTIFIED VALUE.....	\$	0
	E2. 2023 DISPUTED VALUE.....	\$	0
F. 2023 DEANNEXED TAX VALUE.....		\$	0
G. 2023 TAXABLE VALUE BECOMING EXEMPT IN 2024.....		\$	250,000
	G1. ABSOLUTE EXEMPTIONS.....	\$	200,000
	G2. PARTIAL EXEMPTIONS AND AMOUNT EXEMPT DUE TO AN INCREASE.....	\$	50,000
H. 2023 TAXABLE VALUE LOST ON SPECIAL APPRAISAL.....		\$	0
	H1. 2023 MARKET VALUE.....	\$	0
	H2. 2023 PRODUCTIVITY VALUE.....	\$	0
I. 2024 TAXABLE VALUE POLLUTION CONTROL EXEMPTION.....		\$	0
J. 2024 TAXABLE VALUE OVER-65 HOMESTEADS.....		\$	0
K. 2024 TAX. VALUE OF PROP. ANNEXED > JAN. 1, 2023.....		\$	0
L. 2024 TAX. VALUE OF NEW IMP. ADDED > JAN. 1, 2023.....		\$	2,010,820
M. 2023 TAX RATES.....	M & O.....	\$	0.2498 /\$100
	I & S.....	\$	0.0000 /\$100
	TOTAL TAX RATE.....	\$	0.2498 /\$100
N. M&O YEAR END FUND BALANCE.....		\$	350,000
O. I&S YEAR END FUND BALANCE.....		\$	0
P. 2024 TOTAL DEBT SERVICE NEEDED.....		\$	0.00
	AMOUNT PAID FROM FUNDS IN SCHEDULE A.....	\$	0.00
	AMOUNT PAID FROM OTHER SOURCES.....	\$	0.00
	ADJUSTED 2024 DEBT SERVICE.....	\$	0.00
Q. 2023 EXCESS DEBT TAX COLLECTIONS.....		\$	0.00
R. CERTIFIED 2024 ANTICIPATED COLLECTION RATE.....		%	100.00%
	R1. 2023 ACTUAL COLLECTION RATE.....	%	99.00%
	R2. 2022 ACTUAL COLLECTION RATE.....	%	100.00%
	R3. 2021 ACTUAL COLLECTION RATE.....	%	99.00%
S. FUNCTION OR ACTIVITY TRANSFER (+/-).....		\$	0
T. REFUNDS FOR TAX YEARS PRIOR TO 2023.....		\$	65.50
	M&O PORTION.....	\$	65.50
U. TCEQ CERTIFIED POLLUTION CONTROL EXPENSES.....		\$	0
V. 2023 TAXES IN TAX INCREMENT FINANCING (TIF).....		\$	0
W. TIF CAPTURED APPRAISED VALUE.....		\$	0
X. ENHANCED INDIGENT HEALTH CARE EXPENDITURES.....		\$	0
Y. INCREASED AMOUNT OF INDIGENT HEALTH CARE.....		\$	0
Z. UNUSED INCREMENT RATE WORKSHEET			
Z1. 2023 VOTER-APPROVAL TAX RATE (LINE 67).....		\$	0.2324 /\$100
	2022 VOTER-APPROVAL TAX RATE (LINE 67).....	\$	0.2285 /\$100
	2021 VOTER-APPROVAL TAX RATE (LINE 67).....	\$	0.2406 /\$100
Z2. 2023 UNUSED INCREMENT RATE (LINE 66).....		\$	0.0000 /\$100
	2022 UNUSED INCREMENT RATE (LINE 66).....	\$	0.0048 /\$100
	2021 UNUSED INCREMENT RATE (LINE 66).....	\$	0.0048 /\$100
Z3. 2023 ADOPTED TAX RATE.....		\$	0.2498 /\$100
	2022 ADOPTED TAX RATE.....	\$	0.2498 /\$100
	2021 ADOPTED TAX RATE.....	\$	0.2498 /\$100
Z4. 2023 TOTAL TAXABLE VALUE.....		\$	107,467,525
	2022 TOTAL TAXABLE VALUE.....	\$	95,413,231
	2021 TOTAL TAXABLE VALUE.....	\$	79,803,867

RATE ADJUSTMENTS

Adjustment for Unused Increment Rate

0.0000

No New Revenue Tax Rate

0.2278

No New Revenue M & O Tax Rate

0.2283

Voter Approval M & O Tax Rate

0.2362

Debt Rate

0.0000

Schedule A Funds Needed for Above Debt Rate

0.00

Debt Rate Reduction Using Above Schedule A Funds

0.0000

Unadjusted Voter Approval Rate

0.2362

Voter Approval Rate adjusted for unsued increment rate

0.2362

Voter-Approval Rate:

0.2362

De minimis Rate:

0.6397

Statement of Increase/Decrease:

INCREASE

by

3,907

NO-NEW-REVENUE TAX RATE WORKSHEET

1. 2023 total taxable value. Enter the amount of 2023 taxable value on the 2023 tax roll today. Include any adjustments since last year's certification; exclude the Section 25.25 (d) one-fourth and one-third over-appraisal corrections from these adjustments. 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).	\$	109,240,048
2. 2023 tax ceilings.	\$	0
3. Preliminary 2023 adjusted taxable value. Subtract line 2 from line 1.	\$	109,240,048
4. 2023 total adopted tax rate.	\$	0.2498 /\$100
5. 2023 taxable value lost because court appeals of ARB decisions reduced 2023 appraised value.		
A. Original 2023 ARB values:	\$	0
B. 2023 values resulting from final court decisions:	-\$	0
C. 2023 value loss. Subtract B from A :	\$	0
6. 2023 taxable value subject to an appeal under Chapter 42, as of July 25		
A. 2023 ARB certified value:	\$	0
B. 2023 disputed value:	-\$	0
C. 2023 undisputed value. Subtract B from A.	\$	0
7. 2023 Chapter 42-related adjusted values Add Lines 5C and 6C	\$	0
8. 2023 taxable value, adjusted for actual or potential court-ordered adjustments. Add Line 3 and Line 7.	\$	109,240,048
9. 2023 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the 2023 value of property in deannexed territory. territory.	\$	0
10. 2023 taxable value lost because property first qualified for an exemption in 2024. 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, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2024 does not create a new exemption or reduce taxable value.		
A. Absolute exemptions. Use 2023 Market Value:	\$	200,000
B. Partial exemptions. 2024 exemption amount, or 2024 percentage exemption times 2023 value:	+\$	50,000
C. Value loss. Add A and B:	\$	250,000

<p>11. 2023 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 2024. Use only properties that first qualified in 2024; do not use properties that qualified in 2023.</p>		
A. 2023 market value:	\$	0
B. 2024 productivity or special appraised value:	-\$	0
C. Value loss. Subtract B from A.	\$	0
12. Total adjustments for lost value Add Lines 9, 10C, and 11C.	\$	250,000
13. 2023 captured value of property in a TIF Enter the total value of 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2023 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$	0.00
14. 2023 total value. Subtract Line 12 and Line 13 from Line 8.	\$	108,990,048
15. Adjusted 2023 total levy Multiply Line 4 by Line 14 and divide by \$100.	\$	272,257.14
16. Taxes refunded for years preceding tax year 2023. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2023. Types of refunds include court decisions, Tax Code Section 25.25 (b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding tax year 2023.	\$	65.50
17. Adjusted 2023 levy with refunds and TIF adjustment. Add Lines 15 and 16.	\$	272,322.64
<p>18. Total 2024 taxable value on the 2024 certified appraisal roll today This value includes only certified values or certified estimates 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.</p>		
A. Certified values	\$	117,080,276
B. Counties: Include railroad rolling stock values certified by the State Comptroller:	+\$	0
C. Pollution Control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	-\$	0
D. Tax increment financing Deduct the 2024 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2024 taxes will be deposited into tax increment fund. Do not include any new property value that that will be included in Line 23 below.	-\$	0
E. Total 2024 value. Add A and B, then subtract C and D.	\$	117,080,276

VOTER-APPROVAL TAX RATE WORKSHEET

28. 2023 M&O tax rate	\$	0.2498 /\$100
29. 2023 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$	109,240,048
30. Total 2023 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$	272,881.64
31. Adjusted 2023 levy for calculating NNR M&O rate.		
A. M&O taxes refunded for years preceding tax year 2023. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line only applies to tax years preceding tax year 2023.		
+\$		65.50
B. 2023 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0.		
-\$		0.00
C. 2023 transferred function. If discontinuing all of a department, function or activity and transferring it to another 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 F below. The taxing unit receiving the function will add this amount in F below. Other taxing units enter 0.		
+/- \$		0.00
D. 2023 M&O levy adjustments. Subtract B from A. For a taxing unit with C, subtract if discontinuing function and add if receiving function.		
\$		65.50
E. Add Line 30 to 31D.	\$	272,947.14
32. 2024 adjusted taxable value. Enter the amount in Line 25 of the NNR Tax Rate Worksheet	\$	119,522,989
33. 2024 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$	0.2283 /\$100

34. Rate adjustment for state criminal justice mandate.

A. 2024 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.
\$ 0.00

B. 2023 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 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.
\$ 0.00

C. Subtract B from A and divide by Line 32 and multiply by \$100.
\$ 0.0000

D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.0000 /\$100

35. Rate adjustment for indigent health care expenditures.

A. 2024 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.
\$ 0.00

B. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2023, less any state assistance received for the same purpose.
\$ 0.00

C. Subtract B from A and divide by Line 32 and multiply by \$100.
\$ 0.0000

D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.0000 /\$100

36. Rate adjustment for county indigent defense compensation.

A. 2024 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.
\$ 0.00

B. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2021 and ending on June 30, 2023, less any state grants received by the county for the same purpose.
\$ 0.00

C. Subtract B from A and divide by Line 32 and multiply by \$100.
\$ 0.00

D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.
\$ 0.00

E. Enter the lesser of C and D. If not applicable, enter 0. \$ 0.0000 /\$100

37. Rate adjustment for county hospital expenditures.

A. 2024 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, 2023 and ending on June 30, 2024.

\$ 0.00

B. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2023.

\$ 0.00

C. Subtract B from A and divide by Line 32 and multiply by \$100.

\$ 0.00

D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.

\$ 0.00

E. Enter the lesser of C and D. If not applicable, enter 0.

\$ 0.0000 /\$100

38. Rate adjustment for 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, which only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.

A. Amount appropriated for public safety in 2023. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year

\$ 0.00

B. Expenditures for public safety in 2023. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.

\$ 0.00

C. Subtract B from A and divide by Line 32 and multiply by \$100.

\$ 0.0000

D. Enter the rate calculated in C. If not applicable, enter 0.

\$ 0.0000 /\$100

39. Adjusted 2024 NNR M&O rate.

Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.

\$ 0.2283 /\$100

40. Adjustment for 2023 sales tax specifically to reduce property values. Cities, counties, and hospital districts that collected and spent additional sales tax on M&O expenses in 2023 should complete this line. These entities will deduct the sales tax gain rate for 2024 in Section 3. Other taxing units, enter zero.

A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2023, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.

\$ 0.00

B. Divide Line 40A by Line 32 and multiply by \$100

\$ 0.0000 /\$100

C. Add Line 40B to Line 39.

\$ 0.2283 /\$100

41. 2024 voter-approval M&O rate.

Enter the rate as calculated by the appropriate scenario below.

Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.

'-or-

Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.

'-or-

D41. Disaster Line 41: 2024 voter-approval M&O rate for a 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 a property located in the taxing unit, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of **1)** the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or **2)** the third year after the tax year in which the disaster occurred.

If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08,

\$

0.2362 /\$100

42. Total 2024 debt to be paid with property taxes and additional sales tax

revenue. Debt means the interest and principal that will be paid on debts that:

- (1) are paid by property taxes
- (2) are secured by property taxes
- (3) are scheduled for payment over a period longer than one year, and
- (4) are not classified in the taxing unit's budget as M&O expenses.

A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above.

Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.

\$ 0.00

B. Subtract unencumbered fund amount used to reduce total debt.

-\$ 0.00

C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none).

-\$ 0.00

D. Subtract amount paid from other resources.

-\$ 0.00

E. Adjusted debt. Subtract B, C, and D from A.

\$

0.00

43. Certified 2023 excess debt collections.		
Enter the amount certified by the collector.	\$	0.00
44. Adjusted 2024 debt. Subtract Line 43 from Line 42E.	\$	0.00
45. 2024 anticipated collection rate.		
A. Enter the 2024 anticipated collection rate certified by the collector.	100.00%	
B. Enter the 2023 actual collection rate	99%	
C. Enter the 2022 actual collection rate	100%	
D. Enter the 2021 actual collection rate	99%	
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%.		100%
46. 2024 debt adjusted for collections.		
Divide Line 44 by Line 45E	\$	0.00
47. 2024 total taxable value.		
Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$	121,533,809
48. 2024 debt tax rate.		
Divide Line 46 by Line 47 and multiply by \$100	\$	0.0000 /\$100
49. 2024 voter-approval tax rate.		
Add Lines 41 and 48.	\$	0.2362 /\$100
D49. Distaster Line 49 (D49): 2024 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.	\$	0.2362 /\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2024 county voter-approval tax rate.	\$	N/A

ADDITIONAL SALES TAX WORKSHEET

51. Taxable sales. Units that adopted the sales tax in August or November 2023 or May 2024, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before Nov. 2023, skip this line. \$ 0.00
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.
- UNITS THAT ADOPTED THE SALES TAX IN NOVEMBER 2023 OR MAY 2024.**
 Multiply the amount on line 50 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.
- OR -
- UNITS THAT ADOPTED THE SALES TAX BEFORE NOVEMBER 2023.**
 Enter the sales tax revenue for the previous four quarters. Do NOT multiply by .95. \$ 0.00
53. 2024 total taxable value. Enter the amount from Line 21 of the NNR Worksheet \$ 121,533,809
54. **Sales tax adjustment rate.**
 Divide Line 52 by Line 53 and multiply by 100. \$ 0.0000 /\$100
55. **2024 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 26 or 27, as applicable, on the NNR Worksheet.** \$ 0.2278 /\$100
56. **2024 NNR tax rate, adjusted for sales tax.**
Taxing units that adopted the sales tax in November 2023 or in May 2024.
 Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2023. \$ 0.00 /\$100
57. **2024 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 or Line 50, as applicable, of the Voter-Approval Tax Rate Worksheet.** \$ 0.2362 /\$100
58. **2024 voter-approval tax rate, adjusted for sales tax.**
 Subtract Line 54 from Line 57. \$ 0.2362 /\$100

VOTER-APPROVAL RATE ADJUSTMENT FOR POLLUTION CONTROL

59. **Certified expenses from TCEQ.** Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor-collector with a copy of the letter. \$ 0.00
60. 2024 total taxable value. Enter the amount from Line 21 of the NNR Worksheet. \$ 121,533,809
61. **Additional rate for pollution control.**
 Divide Line 59 by Line 60 and multiply by \$100. \$ 0.0000 /\$100
62. **2024 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 additional sales tax).** \$ 0.2362 /\$100

VOTER-APPROVAL RATE ADJUSTMENT FOR UNUSED INCREMENT RATE

<p>63. Year 3 Forgone 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.</p>		
A. Voter-approval tax rate, adjusted for unused increment rate (Line 67).	0.2324	
B. Unused increment rate (Line 66).	0.0000	
C. Subtract B from A.	0.2324	
D. Adopted Tax Rate.	0.2498	
E. Subtract D from C.	(0.0174)	
F. 2023 Total Taxable Value (Line 60).	107,467,525	
G. Multiply E by F and divide the results by \$100	\$	0
<p>64. Year 2 Forgone 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.</p>		
A. Voter-approval tax rate, adjusted for unused increment rate (Line 67).	0.2285	
B. Unused increment rate (Line 66).	0.0048	
C. Subtract B from A.	0.2237	
D. Adopted Tax Rate.	0.2498	
E. Subtract D from C.	(0.0261)	
F. 2022 Total Taxable Value (Line 60).	95,413,231	
G. Multiply E by F and divide the results by \$100	\$	0
<p>65. Year 1 Forgone 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.</p>		
A. Voter-approval tax rate, adjusted for unused increment rate (Line 67).	0.2406	
B. Unused increment rate (Line 66).	0.0048	
C. Subtract B from A.	0.2358	
D. Adopted Tax Rate.	0.2498	
E. Subtract D from C.	(0.0140)	
F. 2021 Total Taxable Value (Line 60).	79,803,867	
G. Multiply E by F and divide the results by \$100	\$	0
66. Total Foregone Revenue Amount. Add Lines 63G, 64G, and 65G.	\$	0
67. 2024 unused increment rate Divide Line 66 by Line 21 of the NNR Worksheet. Multiply the result by 100.	\$	0.0000 /\$100

68. **2024 voter-approval tax rate, adjusted for unused increment rate** Add Line 67 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control). \$ 0.2362 /\$100

Village of San Leanna

2024
DE MINIMIS RATE

**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. (Texas Tax Code Section 26.063(a)(1).)

69. **Adjusted 2024 NNR M&O tax rate.**
Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet. \$ 0.2283 /\$100

70. **2024 total taxable value.**
Enter the amount on Line 21 of the NNR Tax Rate Worksheet. \$ 121,533,809

71. **Rate necessary to impose \$500,000 in taxes.**
Divide \$500,000 by Line 70 and multiply by \$100. \$ 0.4114 /\$100

72. **2024 debt rate.**
Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet. \$ 0.0000 /\$100

73. **De minimus rate.** Add Lines 69, 71, and 72. \$ 0.6397 /\$100

2024
EMERGENCY REVENUE RATE WORKSHEET

****THIS SECTION WILL ONLY APPLY TO A TAXING UNIT IN A DISASTER AREA THAT ADOPTED A TAX RATE GREATER THAN ITS VOTER-APPROVAL RATE WITHOUT HOLDING AN ELECTION IN THE PRIOR YEAR.**

<p>74. 2023 adopted tax rate. Enter the rate in Line 4 of the NNR Worksheet.</p>	\$	0.2498 /\$100
<p>75. Adjusted 2023 voter-approval tax rate. 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, enter the 2023 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. -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 the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. Enter the final adjusted 2023 voter-approval tax rate from the worksheet. -or- If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>		
	\$	0.0000 /\$100
<p>76. Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.</p>	\$	0.0000 /\$100
<p>77. Adjusted 2023 taxable value. Enter the amount in Line 14 of the NNR Worksheet.</p>	\$	108,990,048
<p>78. Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.</p>	\$	0
<p>79. Adjusted 2024 taxable value. Enter the amount in Line 25 of the NNR Worksheet.</p>	\$	119,522,989
<p>80. Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100.</p>	\$	0 /\$100
<p>81. 2024 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 additional sales tax), Line 62 (taxing units with pollution control), or Line 68 (taxing units with the unused increment rate).</p>	\$	0.2362 /\$100

2024
TOTAL TAX RATE

<p>No-new-revenue tax rate As applicable, enter the 2024 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).</p>	\$	0.2278 /\$100
<p>Voter-approval tax rate As applicable, enter the 2024 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).</p>	\$	0.2362 /\$100
<p>De minimis rate If applicable, enter the de minim rate from Line 73.</p>	\$	0.6397 /\$100

**NOTICE OF TAX RATES,
ESTIMATED UNENCUMBERED FUND BALANCES, AND DEBT SERVICE**

I, Bruce Elfant, Tax Assessor-Collector for Travis County, in accordance with Sec. 26.04, Texas Property Tax Code, provide this notice on 2024 property tax rates for your jurisdiction. This notice presents information about two tax rates. The No-New-Revenue tax rate would impose the same amount of taxes as last year if you compare the properties taxed in both years. The Voter-Approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as they are required by state law. The rates are given per \$100 of property value.

THIS YEAR'S NO-NEW-REVENUE TAX RATE:

Last year's adjusted taxes (after subtracting taxes on lost property).....	\$	272,322.64
/ This year's adjusted tax base (after subtracting value of new property).....	\$	119,522,989
= This year's no-new-revenue tax rate.....	\$	0.22780 /\$100

THIS YEAR'S VOTER-APPROVAL TAX RATE:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for transferred function).....	\$	272,947.14
/ This year's adjusted tax base.....	\$	119,522,989
= This year's no-new-revenue operating rate.....	\$	0.2283 /\$100
x 1.035 = This year's maximum operating rate.....	\$	0.2362 /\$100
+ This year's debt rate.....	\$	0.0000 /\$100
= This year's voter-approval rate.....	\$	0.2362 /\$100
(Maximum rate the taxing unit can adopt without an election for voter approval)		

Schedule A: Unencumbered Fund Balances:

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

Maintenance & Operations	\$	350,000
Interest & Sinking (Debt)	\$	0
Total	\$	350,000

Bruce Elfant
Travis County Tax Assessor-Collector

Prepared By: _____
Christina Cerda

Schedule B, 2024 Debt Service, Part 2

July 25, 2024

Total Required for 2024 Debt Service.....	\$	0.00
- Amount (if any) paid from funds listed in Schedule A.....	\$	0.00
- Amount (if any) paid from other sources.....	\$	0.00
- Excess collections last year.....	\$	0.00
= Total to be paid from taxes in 2024.....	\$	0.00
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2024.....	\$	0.00
= Total Debt Levy.....	\$	0.00

Staff Recommended Revisions for 2024-2025 Budget

As presented August 15, 2024