



Village of San Leanna

PROPOSED BUDGET - FISCAL YEAR 2025-2026

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 \$13,898 or 4.55%, and of that amount, \$3,101.60 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

Stephanie Grayson

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 2025-2026

To be Finalized on August 21, 2025

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

Thursday, September 18, 2025 – 7:00 p.m

The Village of San Leanna will also hold a public hearing at 7:00 p.m. on Thursday, September 18, 2025 at 11906 Sleepy Hollow Rd, Manchaca, TX 78652, to consider adopting the proposed budget and tax rate for fiscal year 2025-2026. 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 4.55%, or \$13,898, 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 2025-2026

2024-2025 Revenues YTD

101	PROPERTY TAXES	\$ 298,897.91
102	FRANCHISE TAXES	\$ 12,651.89
103	INTEREST	\$ 19,203.48
104	BUILDING PERMITS	\$ 1,120.00
106	MISCELLANEOUS	\$ 950.00
201	WATER BILLING	\$ 118,758.56
202	WATER TAP FEES	\$ -
203	METER DEP/CONNECT FEES	\$ 900.00

TOTAL **\$ 452,481.84**

2025-2026 Revenues Projected

101	PROPERTY TAXES	\$ 310,000.00
102	FRANCHISE TAXES	\$ 15,000.00
103	INTEREST	\$ 15,000.00
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 2022-2026	\$ 25,000.00
501	CORONAVIRUS LOCAL FISCAL RECOVERY FUNDING	\$ -
601	HAZARD MITIGATION GRANT PROGRAM	\$ 147,172.10

TOTAL **\$ 652,772.10**

TRUIST AND BBT 24-25 TOTAL YTD **\$ 632,714.91**

Maximum Anticipated Budget Expenses 24-25 **\$ 155,000.00**

Projected Available Funds 25-26 **\$ 1,130,487.01**

2025-2026 Budgeted Expenses

100	GENERAL FUND	\$ 337,965.00
200	WATER FUND	\$ 145,207.00
300	ROAD FUND	\$ 10,000.00
500	CLFRF	\$ 1,113.28
600	HMGP	\$ 162,663.90

2025-2026 Reserved Funds

100	GENERAL FUND CONTINGENCY	\$ 85,000.00
200	WATER FUND CONTINGENCY	\$ 36,500.00
300	BCT RESERVED	\$ 195,720.00
500	CLFRF	\$ -
600	HMGP	\$ 16,300.00

Projected Expenses and Reserves 23-24 **\$ 990,469.18**

Projected Remaining Unallocated **\$ 140,017.83**

**PROPOSED BUDGET
VILLAGE OF SAN LEANNA
FISCAL YEAR 2025-2026**

GENERAL FUND

REVENUES:

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>AMENDED BUDGET 2024-2025</u>	<u>YTD REV/EXP 2024-2025</u>	<u>PROPOSED BUDGET 2025-2026</u>
		7307		
101	PROPERTY TAXES	\$ 295,000.00	\$ 298,897.91	\$ 310,000.00
102	FRANCHISE TAXES	\$ 15,000.00	\$ 12,651.89	\$ 15,000.00
103	INTEREST	\$ 10,000.00	\$ 19,203.48	\$ 15,000.00
104	BUILDING PERMITS	\$ 5,000.00	\$ 1,120.00	\$ 5,000.00
106	MISCELLANEOUS	\$ 100.00	\$ 950.00	\$ 100.00
107	TRANSFER FROM RESERVE	\$ -	\$ -	\$ -
108	REAL PROPERTY	\$ -	\$ -	\$ -
<u>TOTALS:</u>		\$ 325,100.00	\$ 332,823.28	\$ 345,100.00

EXPENSES:

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>AMENDED BUDGET 2024-2025</u>	<u>YTD REV/EXP 2024-2025</u>	<u>PROPOSED BUDGET 2025-2026</u>
112	ROAD MAINTENANCE	\$ 40,000.00	\$ 17,150.17	\$ 50,000.00
113	CITY ADMINISTRATOR	\$ 45,856.00	\$ 37,830.17	\$ 45,413.00
114	TML INSURANCE	\$ 6,910.00	\$ 6,908.02	\$ 7,600.00
115	LEGAL	\$ 5,000.00	\$ 707.00	\$ 5,000.00
116	TAXES	\$ 6,756.00	\$ 5,955.28	\$ 6,572.00
117	ENVIRONMENTAL MAINTENANCE	\$ 52,500.00	\$ 9,331.96	\$ 60,000.00
118	PUBLIC INFORMATION	\$ 1,200.00	\$ 749.72	\$ 800.00
	Spent on Public Notices		\$ -	\$ *\$90.00
119	AUDIT	\$ 8,000.00	\$ -	\$ 8,000.00
120	SECURITY LIGHTS	\$ 3,200.00	\$ 2,495.24	\$ 3,200.00
121	OFFICE EXPENSES	\$ 6,000.00	\$ 4,885.03	\$ 4,000.00
122	ORG.MEMBERSHIP DUES	\$ 1,000.00	\$ 801.90	\$ 1,100.00
	Spent on Lobbying Activities		\$ -	\$ *\$0.00
123	APPRAISALS	\$ 1,600.00	\$ 1,161.96	\$ 1,700.00
124	BUILDING INSPECTIONS	\$ 5,000.00	\$ 1,860.00	\$ 5,000.00
125	MISCELLANEOUS	\$ 1,500.00	\$ 1,336.24	\$ 1,500.00
126	ARBORIST	\$ 13,780.00	\$ 7,710.00	\$ 13,780.00
128	COUNCIL EXPENSES	\$ 100.00	\$ 52.50	\$ 100.00
129	PUBLIC AFFAIRS	\$ 3,500.00	\$ 2,040.84	\$ 3,500.00
130	COMMUNITY CENTER	\$ 3,000.00	\$ 2,244.38	\$ 15,000.00
131	ENGINEER	\$ 1,500.00	\$ -	\$ 1,500.00
132	FLOOD PREVENTION	\$ 50,000.00	\$ 11,000.00	\$ 80,000.00
133	EMPLOYEE REIMBURSEMENT	\$ 200.00	\$ -	\$ 200.00
134	HEALTH DEPT.CONTRACT	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
135	PUBLIC SAFETY	\$ 1,500.00	\$ 794.94	\$ 1,500.00
136	ZONING ADMINISTRATOR	\$ 12,000.00	\$ 9,798.40	\$ 12,000.00
137	EMPLOYEE BENEFIT STIPEND	\$ 3,038.00	\$ 2,496.62	\$ 3,000.00
138	DIGITAL INFRASTRUCTURE	--	--	\$ 6,000.00
<u>TOTALS:</u>		\$ 274,640.00	\$ 128,810.37	\$ 337,965.00

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, Road Misc, and Org. Membership Dues accounts)

WATER FUND**REVENUES:**

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>AMENDED BUDGET</u> <u>2024-2025</u>	<u>YTD REV/EXP</u> <u>2024-2025</u>	<u>PROPOSED BUDGET</u> <u>2025-2026</u>
201	WATER BILLING	\$125,000.00	\$118,758.56	\$125,000.00
202	WATER TAP FEES	\$9,600.00	\$0.00	\$9,600.00
203	METER DEP/CONNECT FEES	\$1,000.00	\$900.00	\$1,000.00
204	MISCELLANEOUS	\$100.00	\$0.00	\$100.00
205	TRANSFER FROM RESERVE	\$24,728.00	\$0.00	
<u>TOTALS:</u>		\$160,428.00	\$119,658.56	\$135,700.00

EXPENSES:

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>AMENDED BUDGET</u> <u>2024-2025</u>	<u>YTD REV/EXP</u> <u>2024-2025</u>	<u>PROPOSED BUDGET</u> <u>2025-2026</u>
210	WATER OPERATOR	\$35,700.00	\$29,750.00	\$35,700.00
211	DISTRICT FEES	\$6,200.00	\$5,985.80	\$6,200.00
212	MAINTENANCE/REPAIR	\$45,000.00	\$21,553.29	\$30,000.00
213	ELECTRICITY	\$9,000.00	\$7,982.13	\$9,000.00
214	BOOKKEEPER	\$22,928.00	\$18,915.09	\$22,707.00
215	BILLING SUPPLIES	\$1,900.00	\$1,145.20	\$1,900.00
216	METER READER	\$4,200.00	\$3,212.22	\$4,200.00
217	METER REFUNDS	\$1,000.00	\$300.00	\$1,000.00
218	MISCELLANEOUS	\$100.00	\$0.00	\$100.00
220	CITY OF AUSTIN CONTRACT	\$5,200.00	\$0.00	\$5,200.00
221	CITY OF AUSTIN WATER	\$25,000.00	\$17,995.49	\$25,000.00
222	ASSISTANT WATER OPERATOR	\$4,200.00	\$3,500.00	\$4,200.00
<u>TOTALS:</u>		\$160,428.00	\$110,339.22	\$145,207.00

ROAD IMPROVEMENT FUND 2022 -2026 - CHAPEL LN

REVENUES

	ADOPTED BUDGET <u>2024-2025</u>	YTD REV/EXP <u>2024-2025</u>	PROPOSED BUDGET <u>2025-2026</u>
301 CAPITAL METRO - BTC FUNDING 2022-2026	\$19,500.00	\$0.00	\$25,000.00
302 TRANSFER - CAPITAL METRO - RESERVED FUNDS	\$0.00	\$0.00	\$0.00
303 CAPMETRO - BTC - PROJECT REIMBURSEMENT 2022	\$0.00	\$0.00	\$0.00
304 TRANSFER - ROAD PROJECT RESERVED FUNDS		\$0.00	\$0.00
<u>TOTALS:</u>	\$19,500.00	\$0.00	\$25,000.00

EXPENSES

310 ROAD IMPROVEMENT - Chapel Ln	\$0.00		\$0.00
311 ENGINEERING AND ADMINISTRATION EXPENSE	\$0.00		\$10,000.00
<u>TOTALS:</u>	\$0.00		\$10,000.00

CORONAVIRUS LOCAL FISCAL RECOVERY FUNDING (CLFRF) - ARPA

REVENUES:

	ADOPTED BUDGET <u>2024-2025</u>	YTD REV/EXP <u>2024-2025</u>	PROPOSED BUDGET <u>2025-2026</u>
501 CORONAVIRUS LOCAL FISCAL RECOVERY FUNDING	\$0.00	\$0.00	\$0.00
502 CLFRF RESERVE FUNDING	\$9,921.28	\$0.00	\$1,113.28
<u>TOTALS:</u>	\$9,921.28	\$0.00	\$1,113.28

EXPENSES:

510 WATER SYSTEM IMPROVEMENTS - NORTH WELL - TBD	\$601.28	\$601.28	<u>\$0.00</u>
511 WATER SYSTEM IMPROVEMENTS - SOUTH WELL - TBD	\$0.00	\$0.00	<u>\$0.00</u>
512 PUBLIC HEALTH / INFRASTRUCTURE	\$9,320.00	\$8,455.00	\$865.00
513 ADMINISTRATION AND COMPLIANCE OVERSIGHT	\$0.00	\$0.00	\$248.28
<u>TOTALS:</u>	\$9,921.28	\$9,056.28	\$1,113.28

HAZARD MITIGATION GRANT PROGRAM (HMPG) - GENERATOR

		ADOPTED BUDGET <u>2024-2025</u>	YTD REV/EXP <u>2024-2025</u>	PROPOSED BUDGET <u>2025-2026</u>
<u>REVENUES:</u>				
601	HAZARD MITIGATION GRANT FUNDING	\$ 139,426.20	\$ -	\$ 139,426.20
602	LOCAL (10%) SHARE FUNDING - RESERVE	\$ 15,491.80	\$ -	\$ 15,491.80
		\$ 7,745.90		\$ 7,745.90
	<u>TOTALS:</u>	\$ 162,663.90	\$ -	\$ 162,663.90
<u>EXPENSES:</u>				
610	GENERATOR PROJECT	\$ 154,918.00	\$ -	\$ 154,918.00
		\$ 7,745.90	\$ -	\$ 7,745.90
	<u>TOTALS:</u>	\$162,663.90	\$0.00	\$162,663.90

**Tax Rate Documents for
2025-2026**

Small Taxing Unit Notice

The Village of San Leanna will hold a meeting at 7:00 pm
(Name of Taxing Unit) (Time)
 on 09/18/2025 at 11906 Sleepy Hollow Rd, Manchaca, TX 78652
(Date) (Location)
 to consider adopting a proposed tax rate for tax year 2025. 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 4.55 %.*
(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 2025/2026

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 4.55%, from \$305,286.16 to \$319,184.35 for a total increase of \$13,898.19.

2025/2026 Adjusted Tax Base	(including new properties)	\$127,775,960
No New Revenue Tax Rate	.239835/\$100 =	\$306,451
Proposed Tax Rate 2020/2021	.249800/\$100 =	\$319,184
Voter-Approval Tax Rate	.249785/\$100 =	\$319,165
De minimus Tax Rate	.632648/\$100 =	\$808,372

The **no-new-revenue tax rate** is the tax rate for the 2025 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 2024 tax year and the 2025 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 2025 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.

	2024	2025	Difference
Total Tax Rate (per \$100 of value)	0.2498	0.2498	No Change
Average Homestead Taxable Value	\$488,788	\$518,205	Increase of \$29,417 (6.02%)
Tax on Average Homestead	\$1,220.99	\$1,294.48	Increase of \$73.48 (6.02%)
Total tax levy on all properties	\$305,286	\$319,184	Increase of \$13,898 (4.55%)

This year's budget will raise more total property taxes than last year's budget by approximately 4.55%, or \$13,898, due to new properties added to the tax roll this year and to higher appraisal values.

2025 Truth in Taxation Calculations
Village of San Leanna

Data Input Page
July 25, 2025

A.	2025 TOTAL TAXABLE VALUE	NET CERT. VALUE.....	\$	118,229,831
		VALUE IN PROTEST.....	\$	9,546,129
		VALUE NOT ON CERTIFIED ROLL.....	\$	0
		TOTAL TAXABLE VALUE.....	\$	127,775,960
B.	2024 TOTAL TAXABLE VALUE.....		\$	122,212,232
C.	2024 TAX CEILINGS.....		\$	0
D.	2024 TAXABLE VALUE LOST ON COURT APPEALS.....		\$	0
	D1. ORIGINAL 2024 ARB VALUES.....		\$	0
	D2. 2024 VALUES RESULTING FROM FINAL COURT DECISIONS.....		\$	0
E.	20241 UNDISPUTED TAXABLE VALUE SUBJECT TO CH 42 APPEAL AS OF JULY 25..		\$	0
	E1. 2024 ARB CERTIFIED VALUES.....		\$	0
	E2. 2024 DISPUTED VALUE.....		\$	0
F.	2024 DEANNEXED TAX VALUE.....		\$	0
G.	2024 TAXABLE VALUE BECOMING EXEMPT IN 2025.....		\$	761,886
	G1. ABSOLUTE EXEMPTIONS.....		\$	200,000
	G2. PARTIAL EXEMPTIONS AND AMOUNT EXEMPT DUE TO AN INCREASE.....		\$	561,886
H.	2024 TAXABLE VALUE LOST ON SPECIAL APPRAISAL.....		\$	0
	H1. 2024 MARKET VALUE.....		\$	0
	H2. 2024 PRODUCTIVITY VALUE.....		\$	0
I.	2025 TAXABLE VALUE POLLUTION CONTROL EXEMPTION.....		\$	0
J.	2025 TAX CEILINGS.....		\$	0
K.	2025 TAX. VALUE OF PROP. ANNEXED > JAN. 1, 2024.....		\$	0
L.	2025 TAX. VALUE OF NEW IMP. ADDED > JAN. 1, 2024.....		\$	1,241,634
M.	2024 TAX RATES.....M & O.....		\$	0.249800 /\$100
		I & S.....	\$	0.000000 /\$100
		TOTAL TAX RATE.....	\$	0.249800 /\$100
N.	M&O YEAR END FUND BALANCE.....		\$	545,000
O.	I&S YEAR END FUND BALANCE.....		\$	0
P.	2025 TOTAL DEBT SERVICE NEEDED.....		\$	0.00
		AMOUNT PAID FROM FUNDS IN SCHEDULE A.....	\$	0.00
		AMOUNT PAID FROM OTHER SOURCES.....	\$	0.00
		ADJUSTED 2025 DEBT SERVICE.....	\$	0.00
Q.	2024 EXCESS DEBT TAX COLLECTIONS.....		\$	0.00
R.	CERTIFIED 2025 ANTICIPATED COLLECTION RATE.....		%	100.00%
	R1. 2024 ACTUAL COLLECTION RATE.....		%	98.00%
	R2. 2023 ACTUAL COLLECTION RATE.....		%	99.00%
	R3. 2022 ACTUAL COLLECTION RATE.....		%	99.00%
S.	FUNCTION OR ACTIVITY TRANSFER (+/-).....		\$	0
T.	REFUNDS FOR TAX YEARS PRIOR TO 2024.....		\$	91.45
		M&O PORTION.....	\$	91.45
CC.	UNUSED INCREMENT RATE WORKSHEET			
CC1.	2024 VOTER-APPROVAL TAX RATE (LINE 67).....		\$	0.236200 /\$100
	2023 VOTER-APPROVAL TAX RATE (LINE 67).....		\$	0.232400 /\$100
	2022 VOTER-APPROVAL TAX RATE (LINE 67).....		\$	0.228500 /\$100
CC2.	2024 UNUSED INCREMENT RATE (LINE 66).....		\$	0.000000 /\$100
	2023 UNUSED INCREMENT RATE (LINE 66).....		\$	0.000000 /\$100
	2022 UNUSED INCREMENT RATE (LINE 66).....		\$	0.004800 /\$100
CC3.	2024 ADOPTED TAX RATE.....		\$	0.249800 /\$100
	2023 ADOPTED TAX RATE.....		\$	0.249800 /\$100
	2022 ADOPTED TAX RATE.....		\$	0.249800 /\$100
CC4.	2024 TOTAL TAXABLE VALUE.....		\$	121,533,809
	2023 TOTAL TAXABLE VALUE.....		\$	107,467,525
	2022 TOTAL TAXABLE VALUE.....		\$	95,413,231

RATE ADJUSTMENTS			
Additional rate for unused increment rate			0.000000
No New Revenue Tax Rate			0.239835
No New Revenue M & O Tax Rate			0.241339
Voter Approval M & O Tax Rate			0.249785
Debt Rate			0.000000
Schedule A Funds Needed for Above Debt Rate			0.00
Debt Rate Reduction Using Above Schedule A Funds			0.000000
	Unadjusted Voter Approval Rate		0.249785
	Voter Approval Rate adjusted for unsued increment rate		0.249785
	Voter-Approval Rate:		0.249785
	De minimis Rate:		0.632648
Statement of Increase/Decrease:	INCREASE	by	1,074

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

I, Celia Israel, Tax Assessor-Collector for Travis County, in accordance with Sec. 26.04, Texas Property Tax Code, provide this notice on 2025 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).....	\$	303,474.41
/ This year's adjusted tax base (after subtracting value of new property).....	\$	126,534,326
= This year's no-new-revenue tax rate.....	\$	0.239835 /\$100
(Maximum rate unless the unit publishes a notice and holds a hearing)		

THIS YEAR'S VOTER-APPROVAL TAX RATE:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for transferred function).....	\$	305,377.61
/ This year's adjusted tax base.....	\$	126,534,326
= This year's no-new-revenue operating rate.....	\$	0.241339 /\$100
x 1.08 = This year's maximum operating rate.....	\$	0.249785 /\$100
+ This year's debt rate.....	\$	0.000000 /\$100
= This year's voter-approval rate.....	\$	0.249785 /\$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	\$	545,000
Interest & Sinking (Debt)	\$	0
Total	\$	545,000

Celia Israel
Travis County Tax Assessor-Collector

Prepared By: _____
Christina Cerda

Village of San Leanna

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Schedule B, 2025 Debt Service, Part 2

July 25, 2025

Total Required for 2025 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 2025.....	\$	0.00
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2025.....	\$	0.00
= Total Debt Levy.....	\$	0.00

Village of San Leanna

Taxing Unit Name

512-280-3898

Phone (area code and number)

PO Box 1107, Manchaca, TX 78652

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

sanleannatx.com

Taxing Unit's Website Address

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

The comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as a 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.

Line.	NO-NEW-REVENUE TAX RATE WORKSHEET	Amount/Rate
1.	2024 total taxable value. Enter the amount of 2024 taxable value on the 2024 tax roll. 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. 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).	\$ 122,212,232
2.	2024 tax ceilings.	\$ 0
3.	Preliminary 2024 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 122,212,232
4.	2024 total adopted tax rate.	\$ 0.249800 /\$100
5.	2024 taxable value lost because court appeals of ARB decisions reduced the 2024 appraised value. A. Original 2024 ARB values: \$ 0 B. 2024 values resulting from final court decisions: -\$ 0 C. 2024 value loss. Subtract B from A.	\$ 0
6.	2024 taxable value subject to an appeal under Chapter 42, as of July 25 A. 2024 ARB certified value: \$ 0 B. 2024 disputed value: -\$ 0 C. 2024 undisputed value. Subtract B from A.	\$ 0
7.	2024 Chapter 42-related adjusted values. Add Line 5C and 6C.	\$ 0
8.	2024 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 122,212,232
9.	2024 taxable value of property in territory the taxing unit deannexed after January 1, 2024. Enter the 2024 value of property in deannexed territory.	\$ 0
10.	2024 taxable value lost because property first qualified for an exemption in 2025. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use the 2024 market value:..... \$ 200,000 B. Partial exemptions. 2025 exemption amount or 2025 percentage exemption times 2024 value:.... +\$ 561,886 C. Value loss. Add A and B:	\$ 761,886
11.	2024 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 2025. Use only those properties that qualified for the first time in 2025; do not use properties that qualified in 2024. A. 2024 market value: \$ 0 B. 2025 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.	\$ 761,886
13.	2024 captured value of property in a TIF. Enter the total value of 2024 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2024 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2024 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 121,450,346

15.	Adjusted 2024 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$	303,383
16.	Taxes refunded for years preceding tax year 2024. Enter the amount of taxes refunded by the taxing unit for the tax years preceding tax year 2024. Types of refunds include court decisions, Tax Code Sections 25.25 (b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding tax year 2024.	\$	91.45
17.	Adjusted 2024 levy with refunds and TIF adjustment. Add Lines 15 and 16.	\$	303,474
18.	Total 2025 taxable value on the 2025 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. A. Certified values:..... \$ 118,229,831 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... +\$ 0 C. Pollution Control and energy storage system exemption: Deduct the value of property exempted for the current year for the first time as pollution control or enery storage system property.... -\$ 0 D. Tax increment financing: Deduct the 2025 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2025 taxes will be deposited into tax increment fund. Do not include any new property value that will be included in Line 23 below..... -\$ 0 E. Total 2025 value. Add A and B, then subtract C and D.	\$	118,229,831
19.	Total value of properties under protest or not included on certified appraisal roll. A. 2025 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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..... \$ 9,546,129 B. 2025 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 at appraisal roll certification. These properties are also 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 not on the roll..... +\$ 0 C. Total value under protest or not certified. Add A and B.	\$	9,546,129
20.	2025 tax ceilings.	\$	0
21.	2025 total taxable value. Add lines 18E and 19C. Subtract Line 20.	\$	127,775,960
22.	Total 2025 taxable value of properties in territory annexed after Jan. 1, 2024. Include both real and personal property. Enter the 2025 value of property in territory annexed.	\$	0
23.	Total 2025 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2024. 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, 2024 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2025.	\$	1,241,634
24.	Total adjustments to the 2025 taxable value. Add Lines 22 and 23.	\$	1,241,634
25.	2025 adjusted taxable value. Subtract Line 24 form Line 21.	\$	126,534,326
26.	2025 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100	\$	0.239835 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. This is the 2025 county NNR tax rate.	\$	N/A /\$100

Section 2: Voter-Approval Tax Rate

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

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

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

Line.	VOTER-APPROVAL TAX RATE WORKSHEET	Amount/Rate
28.	2024 M&O tax rate.	\$ 0.249800 /\$100
29.	2024 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 122,212,232
30.	Total 2024 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 305,286
31.	Adjusted 2024 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2024. 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 2024. This line applies only to tax years preceding tax year 2024..... +\$ 91.45	
	B. 2024 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 2025 captured appraised value in Line 18D, enter 0. -\$ 0.00	
	C. 2024 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0..... +/- \$ 0.00	
	D. 2024 M&O levy adjustments. Subtract B from A. For a taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 91.45	
	E. Add Line 30 to 31D.	\$ 305,377.61
32.	2025 adjusted taxable value. Enter the amount in Line 25 of the NNR Tax Rate Worksheet.	\$ 126,534,326
33.	2025 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.241339 /\$100
34.	Rate adjustment for state criminal justice mandate. A. 2025 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. 2024 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..... \$ 0.00	
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	-\$ 0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. A. 2025 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, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... \$ 0.00	
	B. 2024 indigent health care expenditures. Enter the amount paid by a taxing unit for providing 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	
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	-\$ 0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for county indigent defence compensation. A. 2025 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, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose..... \$ 0.00	
	B. 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	

	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$	0.000000	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$	0.000000	
	E. Enter the lesser of C and D. If not applicable, enter 0.			\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures.			
	A. 2025 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, 2024 and ending on June 30, 2025.	\$	0.00	
	B. 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	
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$	0.000000	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$	0.000000	
	E. Enter the lesser of C and D. If not applicable, enter 0.			\$ 0.000000 /\$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 Section 26.0444 for more information.			
	A. Amount appropriated for public safety in 2024. 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 2024. 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.....	\$	0.000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.			\$ 0.000000 /\$100
39.	Adjusted 2025 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.			\$ 0.241339 /\$100
40.	Adjustment for 2024 sales tax specifically to reduce property taxes. Cities, counties, and hospital districts that collected and spent additional sales tax on M&O expenses in 2024 should complete this line. These entities will deduct the sales tax gain rate for 2025 in Section 3. Other taxing units, enter zero.			
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2024, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$	0	
	B. Divide Line 40A by Line 32 and multiply by \$100	\$	0.000000	
	C. Add Line 40B to Line 39.			\$ 0.241339 /\$100
41.	2025 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below:			
	Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08 .			
	-or-			
	Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.			\$ 0.249785 /\$100
D41.	Disaster Line 41 (D41): 2025 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 property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).			\$ N/A /\$100
42.	Total 2025 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. Enter debt amount.....			\$ 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 2024 excess debt collections. Enter the amount certified by the collector.	\$	0.00
44.	Adjusted 2025 debt. Subtract Line 43 from Line 42E.	\$	0.00
45.	2025 anticipated collection rate. A. Enter the 2025 anticipated collection rate certified by the collector..... 100% B. Enter the 2024 actual collection rate..... 98% C. Enter the 2023 actual collection rate..... 99% D. Enter the 2022 actual collection rate..... 99% E. If the anticipated collection rate in A is lower than the actual collection rates from B, C, and D, enter the lowest collection rates 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.	2025 debt adjusted for collections. Divide Line 44 by Line 45E.	\$	0.00
47.	2025 total taxable value. Enter the amount on Line 21 of the NNR Worksheet.	\$	127,775,960
48.	2025 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$	0.000000 /\$100
49.	2025 voter-approval M&O plus 2025 debt rate. Add Lines 41 and 48.	\$	0.249785 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$	N/A /\$100
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.	\$	N/A /\$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 RATE WORKSHEET	Amount/Rate
51.	Taxable sales. Units that adopted the sales tax in November 2024 or May 2025 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 November 2024, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. Taxing units that adopted the sales tax in November 2024 or May 2025. Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. - OR - Taxing units that adopted the sales tax before November 2024. Enter the sales tax revenue for the previous four quarters. Do NOT multiply by .95.	\$ 0
53.	2025 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Worksheet.	\$ 127,775,960
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2025 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 26 or 27, as applicable, on the NNR Worksheet.	\$ 0.239835 /\$100
56.	2025 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2024 or May 2025: Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before Nov. 2024.	\$ N/A /\$100
57.	2025 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 0.249785 /\$100
58.	2025 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.249785 /\$100

Section 4: Voter-Approval Tax Rate Adjustments 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 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.	2025 total taxable value. Enter the amount from Line 21 of the NNR Worksheet.	\$ 127,775,960
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2025 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).	\$ 0.249785 /\$100

Section 5: Voter-Approval Tax Rate Adjustments 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. The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from the year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. 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
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.051(a); or
- after Jan. 1, 2023, 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.

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

Line.	UNUSED INCREMENT RATE WORKSHEET	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value.	
	A. Voter-approval tax rate, adjusted for unused increment rate (Line 68).....	0.236200
	B. Unused increment rate (Line 67).....	0.000000
	C. Subtract B from A.....	0.236200
	D. Adopted Tax Rate.....	0.249800
	E. Subtract D from C.....	(0.013600)
	F. 2024 Total Taxable Value (Line 60).....	121,533,809
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
64.	Year 2 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, adjusted for unused increment rate (Line 67).....	0.232400
	B. Unused increment rate (Line 66).....	0.000000
	C. Subtract B from A.....	0.232400
	D. Adopted Tax Rate.....	0.249800
	E. Subtract D from C.....	(0.017400)
	F. 2023 Total Taxable Value (Line 60).....	107,467,525
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
65.	Year 1 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, adjusted for unused increment rate (Line 67).....	0.228500
	B. Unused increment rate (Line 66).....	0.004800
	C. Subtract B from A.....	0.223700
	D. Adopted Tax Rate.....	0.249800
	E. Subtract D from C.....	(0.026100)
	F. 2022 Total Taxable Value (Line 60).....	95,413,231
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G, and 65G.	\$ 0
67.	2025 unused increment rate. Divide Line 66 by Line 21 of the NNR Worksheet. Multiply the result by 100.	\$ 0.000000 /\$100
68.	2025 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 the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.249785 /\$100

Section 6: De Minimis Rate

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

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.

Line.	DE MINIMIS RATE WORKSHEET	Amount/Rate
69.	Adjusted 2025 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet.	\$ 0.241339 /\$100
70.	2025 total taxable value. Enter the amount on Line 21 of the No-New Revenue Tax Rate Worksheet.	\$ 127,775,960
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.391309 /\$100
72.	2025 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ 0.000000 /\$100
73.	De minimis rate. Add Lines 69, 71, and 72.	\$ 0.632648 /\$100

Section 7: Voter-Approval Tax Rate Adjustments 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.

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.

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 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 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.	2024 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Worksheet.	\$ 0.249800 /\$100
75.	Adjusted 2024 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 2024 and the taxing unit calculated its 2024 voter-approval tax using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . -or- If a disaster occurred prior to 2024 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 2024, complete for 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. Enter the final adjusted 2024 voter-approval tax rate from the worksheet. -or- If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the No-New-Revenue Worksheet.	\$ 121,450,346
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2025 taxable value. Enter the amount in Line 25 of the No-New-Revenue Worksheet.	\$ 126,534,326
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100.	\$ N/A /\$100
81.	2025 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).	\$ 0.249785 /\$100

Section 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	\$ 0.239835 /\$100
As applicable, enter the 2025 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).	
Voter-approval tax rate	\$ 0.249785 /\$100
As applicable, enter the 2025 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).	
De minimis rate	\$ 0.632648 /\$100
If applicable, enter the de minimis rate from Line 73.	

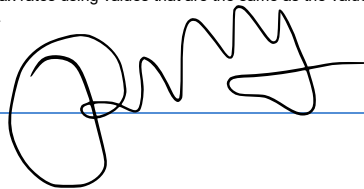
Section 9: Taxing Unit Representative Name and Signature

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 estimates of taxable value, in accordance with requirements in the Tax Code.

Prepared By: Christina Cerda

Rebecca Howe

Printed Name of Taxing Unit Representative



8-6-2025

Date