Tammy Huff
Mayor

Ernie Burns
Mayor Pro-Tem

Mark Heatwole
Council Member

Linzy Neal
Council Member

Charles Ryan
Council Member

Council Member

City Manager

NOTICE OF A BUDGET WORKSHOP OF THE CITY COUNCIL
Thursday, June 8, 2023
6:00 PM

AGENDA

Notice is hereby given as required by Title 5, Chapter 551.041 of the Government Code that the Van City Council will meet in a Budget Workshop on Thursday, June 8, 2023, at 6:00 PM at Van City Hall, 310 Chestnut St., Van, TX 75790. The items listed below are placed on the agenda for discussion and/or action.

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

I. **CALL MEETING TO ORDER**
   A. Roll Call and Establish a Quorum
II. **PUBLIC COMMENTS**
III. **BUDGET WORKSHOP**
   A. Discuss the FY 2023/2024 budget.
IV. **ADJOURN**

CERTIFICATION

I hereby certify that the above notice was posted in the bulletin board at Van City Hall, 310 Chestnut St., Van, Texas 75790 by 5:00 pm on Monday June 5, 2023.

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Sereca Huff-Huggins, City Secretary

NOTE: If, during the meeting, any discussion of any item on the agenda should be held in a closed meeting, the Council will conduct a closed meeting in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, Subchapters D and E

Persons with disabilities who plan to attend this public meeting and who may need auxiliary aid or services are requested to contact the Van City Hall 48 hours in advance, at (903)963-7216, and reasonable accommodations will be made for assistance.

Info on FY24 Property Tax Rates

All proposed legislation was stalled prior to the adjournment of the Legislative session before any bills were passed. Currently there is no anticipated change to the appraisal cap or homestead exemption. The attached “Truth in Taxation” worksheets are required documents for any taxing entity to complete and make public. Our designated tax official is the Van Zandt County Appraisal District, they will provide these as certified documents at the end of July, but I worked on them to make some projections on our possible NNR and Voter Approval (rollback) rates.

The attached worksheets are ESTIMATES based on a face to face meeting with the Chief Appraiser on June 2, 2023.

The City has an ordinance that offsets property tax with sales tax, so the more sales tax we collect the lower our M&O rate will be. The significant sales tax growth over the past couple years is noticeable in the calculations.

Just as an example, you can see in **line 57**, our voter approval rate would be **0.83**, but in **Line 58** due to the sales tax it’s knocked back to **0.65**. Roughly, this bars us from collecting about $375,000 in additional property taxes. Another factor in that, we actually only get 75% of that sales tax because 25% goes to the EDC, whereas we would be able to use 100% of that lost property tax for Maintenance and Operations. A final factor, if mid fiscal year some issue causes a sales tax decline (presidential election, health crisis, etc…) we are stuck with that property rate for a year.

This **DRAFT** budget is figured on the estimates and using the same property tax rate as last year (.25 Debt/.35 M&O). There is an attached sheet (Page 8) that lists estimates of additional revenue if the rate were adjusted.

DISCLAIMER!!!!

These are **ESTIMATES**, based on the best data available as of **June 4, 2023**. They are not certified values, and the actual NNR and Voter Approval rates could vary by maybe .01-.015 either way once protests are complete.

2023 Planning Calendar
CITY OF VAN

Date: 06/04/2023 03:50 PM

Date	Activity
April-May	Mailing of notices of appraised value by chief appraiser.
April 30*	The chief appraiser prepares and certifies to the tax assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value.
May 15	Deadline for submitting appraisal records to ARB.
July 20 **(Aug. 30)**	Deadline for ARB to approve appraisal records.
July 25	Deadline for chief appraiser to certify rolls to taxing units or provide estimated values.
August 21, 2023	Deadline to call for an election.
August 28, 2023	Deadline to adopt a tax rate above the voter-approval tax rate.
July 31, 2023	Certification of anticipated collection rate by collector.
July 31, 2023	Calculation of no-new-revenue and voter-approval tax rates.
August 10, 2023	Publication of no new revenue and voter-approval tax rates on tax office and apprisal district websites; submission to governing body.
August 4, 2023	72-hour notice for meeting *(Open Meetings Notice).*
August 10, 2023	Meeting of governing body to discuss tax rate; take record vote and schedule public hearing or meeting (as required).
August 25, 2023	Notice of Public Hearing or Notice of Public Meeting is the first quarter-page notice in newspaper and on TV and website, if available, published at least seven days before public hearing/meeting.
September 1, 2023	72-hour notice for public hearing *(Open Meetings Notice)*
September 7, 2023	Public hearing.
September 1, 2023	72-hour notice for meeting at which governing body will adopt tax rate if rate was not adopted at previous Public Hearing/Meeting (Open Meetings Notice)
September 7, 2023	Meeting to adopt tax rate, if rate was not adopted at previous Public Hearing/Meeting . Meeting is within 7 days of first Public Hearing/Meeting. Taxing unit must adopt tax rate by Sept. 29 or 60 days after receiving certified appraisal roll, whichever is later.

*Tax Code Section 81.06 directs that if a date falls on a weekend, the deadline is extended to the following regular business day

CITY OF VAN
ORGUNIT DETAILS

ORGUNIT: 100-10
FUND: 100 GENERAL FUND
DEPARTMENT: 10 ADMINISTRATION
DEPTDIV: 10 ADMINISTRATION

51350 PAYROLL TAXES	$12,500	$3,100	$15,600
51500 BENEFITS-HEALTH, DENTAL,VISION, LIFE,AND ADD	$24,733	$10,785	$35,518
51700 RETIREMENT	$11,150	$2,700	$13,850
51750 WORKERS COMP INSURANCE	$582	$0	$582
51900 SALARIES / WAGES	$165,000	$40,000	$205,000
51915 VEHICLE ALLOWANCE	$0	$3,000	$3,000
51925 LONGEVITY	$1,700	$0	$1,700
52450 FUEL	$1,000	$4,500	$5,500
53200 COMPUTER SOFTWARE	$35,850	$0	$35,850
53250 ADVERTISING/PUBLICATIONS	$250	$0	$250
53605 IT SERVICES	$0	$0	$0
53610 PROFESSIONAL SERVICES OR FEES	$0	$0	$0
53612 CONTRACT INSPECTION AND PERMITTING	$30,000	$0	$30,000
53690 INSURANCE – TML PROPERTY	$2,245	$0	$2,245
53695 INSURANCE - TML LIABILITY	$3,540	$0	$3,540
53705 DEBT SVC / LEASE PAYMENT	$3,717	$0	$3,717
54200 BUILDING AND GROUNDS MAINTENANCE	$1,290	$0	$1,290
54250 EQUIPMENT – MAINT AND REPAIRS	$150	$0	$150
54252 WEB SITE MAINTENANCE	$6,800	$0	$6,800
54350 VEHICLE – MAINT AND REPAIRS	$0	$0	$0
56000 DUES AND SUBSCRIPTIONS	$1,650	$0	$1,650
56050 UTILITIES	$4,000	$0	$4,000
56100 TRAINING/EDUCATION	$1,500	$0	$1,500
56550 POSTAGE	$500	$0	$500
56650 COPIER LEASE	$503	$0	$503

56700 TELEPHONE SERVICE	$2,500	$0	$2,500
56701 CELLULAR SERVICE	$5,592	$0	$5,592
56705 INTERNET SERVICE	$2,700	$0	$2,700
56800 TRAVEL/LODGING/MEALS	$1,000	$0	$1,000
57150 VEHICLES - CAP OUTLAY	$9,600	$0	$9,600
60685 PETTY CASH	$0	$0	$0
60695 REFUND / REIMBURSEMENT	$0	$0	$0
60885 CREDIT CARD PAYMENT PROCESSING FEES	$5,000	$0	$5,000

FY 24 CHANGES (From FY23)

100	10		City Manager Position	GF Admin	$	126,050.00	Reinstated City Manager Position (Includes health, tax, etc)
500		51900	Salaries / Wages	ALL	$	84,000.00	Employe COL adjustment (Not incl FICA/TMRS)
ALL		51500	Benefits - Health, Vision, Life, ADD	ALL	$	74,829.00	18.25% Increase
100	40		Public Works Position	Water Production	$	49,500.00	Unfreezing the spot from FY23
100	30	57150	Vehicles - Capital Outlay	Police	$	26,000.00	Replace 2008 Tahoe / 2016 Tahoe
100	30	57120	Patrol Vehicle Upfit	Police	$	23,000.00	One time cost - Vehicle Upfit
100	60	57150	Vehicles - Capital Outlay	Parks	$	21,000.00	Replace two pickups
500	35	57150	Vehicles - Capital Outlay	Fire	$	18,000.00	Replace 2008 F-550 Cab/Chassis
500	46	57150	Vehicles - Capital Outlay	Streets	$	16,200.00	Replace Dump Truck (Prior Order)
100	60	57200	Equipment	Parks	$	15,000.00	Mower for Parks
100	40	57150	Vehicles - Capital Outllay	Water Production	$	12,000.00	Replace Pickup
100	99	53610	Professional Services	Water Non Dept	$	5,000.00	increasing allowance for KSA Engineering fees (above base $10K retainer)
100	99	53610	Professional Services	GF Non Dept	$	5,000.00	increasing allowance for KSA Engineering fees (above base $10K retainer)
100	99	53605	IT Services	GF Non Dept	$	7,000.00	Computer Workstation Replacement Cycle
100	10	53200	Computer Software	GF Admin		$6,500	IworQ permiting software
100	30	57200	Equipment	Police	$	5,000.00	In Town ALPR Cameras

500	45	52950	Chemicals	Wastewater Plant	$ 5,000.00	Increase line from $10K to $15K
100	60	52500	Supplies	Parks	$ 2,000.00	Tournament Rings
100	35	53250	Advertising	Fire	$ 2,000.00	Fire Prevention Week Supplies
100	30	52500	Supplies	Police	$ 1,500.00	Spikes / stop stick replacement
100	99	53605	IT Services	GF Non Dept	$ 420.00	City Server Replacement Cycle
200	30	53605	IT Services	Police	$ 420.00	PD server Extension
100	30	52500	Supplies	Police	$ 300.00	Latex gloves
500	99	53610	Professional Fees	GF Non Dept	$ (4,850.00)	Remove LaserFIsche
100	99	54200	Building and Grounds Maintenance	GF Admin	$ (5,000.00)	Adjusted to reflect YTD totals ($20k>$15K)
	99	54200	Building and Grounds Maintenance	Parks/HOT	$ (5,000.00)	Parks Grounds Maint items that are HOT eligible
100	46	59305	Street / Road Project	Streets	$ (35,000.00)	Remove Street / Road Project
100	99	60840	Transfer to reserve Fund	Water Non Departmental	$ (125,000.00)	Removed Dedicated Reserve

Addition to FY24 from FY25 $ 330,869.00

(Alternate) PD Fleet Age					
	Model Year	**Age in FY24 (current planning cycle cycle)**	**FY Being Replaced**	**Age when replaced**	**Status**
Unit 105	2011		FY22	11	in service
Unit 106	2009		FY22	13	in service
Unit 107	2008		FY22	14	in service
Unit 108	2008		FY22	14	in service
Unit 750	2009	14	FY24	14	requested
Unit 201	2016	8	FY24	8	requested
Unit 203	2017	7	FY25	8	
Unit 204 (K9)*	2018	6	FY25	7	
Unit 205	2018	6	FY25	7	
Unit 208	2019	5	FY26	7	
Unit 207	2022	1	FY26	4	
Unit 209	2022	1	FY27	5	
Unit 210	2022	1	FY27	5	
Unit 206	2022	1	FY28	6	
Unit 750 Replacement	2023		FY28	5	
Unit 201 Replacement	2023		FY28	5	
Unit 203 Replacement	2024		FY29	5	
Unit 204 (K9) Replacement	2024		FY30	6	
Unit 205 Replacement	2024		FY30	6	
Unit 208 Replacement	2025		FY31	6	
Unit 207 Replacement	2026		FY31	5	
Unit 209 Replacement	2027		FY32	5	
Unit 210 Replacement	2027		FY32	5	
Unit 206 Replacement	2028		FY33	5	

* Review as needed

PACKAGES THAT WERE CUT

PROPOSED BUDGET FY 2024

FUND	DEPARTMENT	DIVISION
100 GENERAL FUND	10 ADMINISTRATION	100-10 10 ADMINISTRATION

PACKAGES DETAILS

TITLE	CODE OFFICIAL VEHICLE	TYPE	DISCRETIONARY	GOAL	CITY FLEET REPLACEMENT	RANK	0

RESOURCES REQUESTED

LINE ITEM	TYPE	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
57150 VEHICLES - CAP OUTLAY	RECURRING	$9,600	$9,600	$9,600	$9,600	$9,600
TOTAL		**$9,600**	**$9,600**	**$9,600**	**$9,600**	**$9,600**

COMMENTS

WHAT IS THE PURPOSE OF THIS REQUEST?	DESCRIBE THE BENEFITS THAT WILL BE GAINED FROM THIS REQUEST.
PROVIDE A PICKUP FOR THE CODE OFFICIAL FOR RESPONDING TO COMPLAINTS AND TRANSPORTING ANIMALS	CODE/PERMITTING OFFICIAL CAN TRAVEL TO AND ENFORCE CODE ON PROPERTIES AROUND TOWN, AND HAVE THE ABILITY TO TRANSPORT ANNIMALS TO THE SHALTER IN CANTON WHEN CAUGHT.
WHAT ARE THE REVENUE ENHANCEMENTS ASSOCIATED WITH THIS REQUEST?	**WHAT ARE THE CONSEQUENCES OF NOT FUNDING THIS REQUEST?**
NONE	CITY WILL HAVE TO RETAIN ONE OF THE OLDER VEHICLES SCHEDULED TO BE REPLACED.
SUMMARIZE NEW POSITIONS IN THIS REQUEST.	**REVIEW COMMENTS**

PACKAGES THAT WERE CUT

PROPOSED BUDGET FY 2024

FUND	DEPARTMENT	DIVISION
100 GENERAL FUND	30 POLICE	100-30 30 POLICE

PACKAGES DETAILS

TITLE	ADDITIONAL DAY SHIFT PATROL OFFICER #1	TYPE	DISCRETIONARY	GOAL	STAFF POSITION	RANK	0

RESOURCES REQUESTED

LINE ITEM	TYPE	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
51350 PAYROLL TAXES	RECURRING	$3,500	$3,500	$3,500	$3,500	$3,500
51500 BENEFITS-HEALTH, DENTAL,VISION, LIFE,AND ADD	RECURRING	$9,941	$9,941	$9,941	$9,941	$9,941
51700 RETIREMENT	RECURRING	$3,018	$3,018	$3,018	$3,018	$3,018
51900 SALARIES / WAGES	RECURRING	$44,772	$44,772	$44,772	$44,772	$44,772
TOTAL		**$61,231**	**$61,231**	**$61,231**	**$61,231**	**$61,231**

COMMENTS

WHAT IS THE PURPOSE OF THIS REQUEST?	DESCRIBE THE BENEFITS THAT WILL BE GAINED FROM THIS REQUEST.
WHAT ARE THE REVENUE ENHANCEMENTS ASSOCIATED WITH THIS REQUEST?	**WHAT ARE THE CONSEQUENCES OF NOT FUNDING THIS REQUEST?**
SUMMARIZE NEW POSITIONS IN THIS REQUEST.	**REVIEW COMMENTS**

PACKAGES THAT WERE CUT

PROPOSED BUDGET FY 2024

FUND	DEPARTMENT	DIVISION
100 GENERAL FUND	30 POLICE	100-30 30 POLICE

PACKAGES DETAILS

TITLE	ADDITIONAL DAY SHIFT PATROL OFFICER #2	TYPE	DISCRETIONARY	GOAL	STAFF POSITION	RANK	0

RESOURCES REQUESTED

LINE ITEM	TYPE	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
51350 PAYROLL TAXES	RECURRING	$3,500	$3,500	$3,500	$3,500	$3,500
51500 BENEFITS-HEALTH, DENTAL,VISION, LIFE,AND ADD	RECURRING	$9,941	$9,941	$9,941	$9,941	$9,941
51700 RETIREMENT	RECURRING	$3,018	$3,018	$3,018	$3,018	$3,018
51900 SALARIES / WAGES	RECURRING	$44,772	$44,772	$44,772	$44,772	$44,772
TOTAL		**$61,231**	**$61,231**	**$61,231**	**$61,231**	**$61,231**

COMMENTS

WHAT IS THE PURPOSE OF THIS REQUEST?	DESCRIBE THE BENEFITS THAT WILL BE GAINED FROM THIS REQUEST.
WHAT ARE THE REVENUE ENHANCEMENTS ASSOCIATED WITH THIS REQUEST?	**WHAT ARE THE CONSEQUENCES OF NOT FUNDING THIS REQUEST?**
SUMMARIZE NEW POSITIONS IN THIS REQUEST.	**REVIEW COMMENTS**

PACKAGES THAT WERE CUT

PROPOSED BUDGET FY 2024

FUND	DEPARTMENT	DIVISION
100 GENERAL FUND	30 POLICE	100-30 30 POLICE

PACKAGES DETAILS

TITLE	RADIO SYSTEM UPGRADE	TYPE	DISCRETIONARY	GOAL	CAPITAL EQUIPMENT REPLACEMENT	RANK	0

RESOURCES REQUESTED

LINE ITEM	TYPE	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
57580 COMMUNICATION RADIOS	ONE TIME	$91,000	$0	$0	$0	$0
TOTAL		**$91,000**	**$0**	**$0**	**$0**	**$0**

COMMENTS

WHAT IS THE PURPOSE OF THIS REQUEST?	DESCRIBE THE BENEFITS THAT WILL BE GAINED FROM THIS REQUEST.
UPGRADE RADIOS TO COMPLY WITH NEW COUNTY SYSTEM - PD 11 MOBILES	WHEN THE COUNTY CHANGES THE SYSTEM IN LATE 2024, WE WILL NOT BE ABLE TO COMMUNICATE WITH DISPATCH NOR RECEIVE CALLS FOR SERVICE VIA 911 WITHOUT CHANGING THE RADIO SYSTEM.
WHAT ARE THE REVENUE ENHANCEMENTS ASSOCIATED WITH THIS REQUEST?	**WHAT ARE THE CONSEQUENCES OF NOT FUNDING THIS REQUEST?**
NONE	INABILITY TO COMMUNICATE WITH EACH OTHER AND RECEIVE 911 CALLS.
SUMMARIZE NEW POSITIONS IN THIS REQUEST.	**REVIEW COMMENTS**
NO STAFF POSITIONS INCLUDED IN THIS REQUEST.	

PACKAGES THAT WERE CUT

PROPOSED BUDGET FY 2024

FUND	DEPARTMENT	DIVISION
100 GENERAL FUND	30 POLICE	100-30 30 POLICE

PACKAGES DETAILS

TITLE	SPEED RADAR AND TRAFFIC DATA TRAILER	TYPE	DISCRETIONARY	GOAL	ENHANCED SERVICE TO PUBLIC	RANK	0

RESOURCES REQUESTED

LINE ITEM	TYPE	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
57200 EQUIPMENT	ONE TIME	$7,200	$0	$0	$0	$0
TOTAL		**$7,200**	**$0**	**$0**	**$0**	**$0**

COMMENTS

WHAT IS THE PURPOSE OF THIS REQUEST?	DESCRIBE THE BENEFITS THAT WILL BE GAINED FROM THIS REQUEST.
TRAILER TO MEASURE AND TRACK SPEEDS, TRAFFIC COUNTS, AND TIME OF TRAVEL DATA POSSIBLY CAN BE 50% FUNDED THROUGH A GRANT.	THIS UNIT IS MOBILE AND CAN BE PLACED IN VARIOUS NEIGHBORHOODS TO DISPLAY ACTUAL SPEEDS. THE TRAILER COLLECTS DATA (NOT PHOTOGRAPHS) SHOWING TOTAL TRAFFIC COUNT, AVERAGE SPEED, HIGHEST AND LOWEST SPEEDS, PEAK TRAFFIC TIMES, ETC. THIS DATA CAN BE USED TO PLAN PATROL PATTERNS, TO RESPOND TO SOCIAL
WHAT ARE THE REVENUE ENHANCEMENTS ASSOCIATED WITH THIS REQUEST?	**WHAT ARE THE CONSEQUENCES OF NOT FUNDING THIS REQUEST?**
NONE	PATROL OFFICERS TAKEN AWAY FROM DUTIES WHILE SITTING MONITORING RADAR SPEEDS.
SUMMARIZE NEW POSITIONS IN THIS REQUEST.	**REVIEW COMMENTS**
NON NEW STAFF POSITIONS	

PACKAGES THAT WERE CUT

PROPOSED BUDGET FY 2024

FUND	DEPARTMENT	DIVISION
100 GENERAL FUND	30 POLICE	100-30 30 POLICE

PACKAGES DETAILS

TITLE	REPLACE TASERS (PACKAGE LEASE)	TYPE	DISCRETIONARY	GOAL	EQUIPMENT	RANK	5

RESOURCES REQUESTED

LINE ITEM	TYPE	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
57250 EQUIPMENT LEASE / TOOL RENTAL	RECURRING	$3,500	$3,500	$3,500	$3,500	$3,500
TOTAL		**$3,500**	**$3,500**	**$3,500**	**$3,500**	**$3,500**

COMMENTS

WHAT IS THE PURPOSE OF THIS REQUEST?	DESCRIBE THE BENEFITS THAT WILL BE GAINED FROM THIS REQUEST.
RECERT PACKAGE FOR TASER REPLACEMENT	TASERS ARE 5+ YEARS OLD, NO LONGER IN WARRANTY
WHAT ARE THE REVENUE ENHANCEMENTS ASSOCIATED WITH THIS REQUEST?	**WHAT ARE THE CONSEQUENCES OF NOT FUNDING THIS REQUEST?**
NONE	
SUMMARIZE NEW POSITIONS IN THIS REQUEST.	**REVIEW COMMENTS**

PACKAGES THAT WERE CUT

PROPOSED BUDGET FY 2024

FUND	DEPARTMENT	DIVISION
100 GENERAL FUND	35 FIRE DEPARTMENT	100-35 35 FIRE DEPARTMENT

PACKAGES DETAILS

TITLE	REPLACE RADIO SYSTEM - FD	TYPE	DISCRETIONARY	GOAL	CAPITAL EQUIPMENT REPLACEMENT	RANK	0

RESOURCES REQUESTED

LINE ITEM	TYPE	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
57580 COMMUNICATION RADIOS	ONE TIME	$67,000	$0	$0	$0	$0
TOTAL		**$67,000**	**$0**	**$0**	**$0**	**$0**

COMMENTS

WHAT IS THE PURPOSE OF THIS REQUEST?	DESCRIBE THE BENEFITS THAT WILL BE GAINED FROM THIS REQUEST.
UPGRADE RADIO SYSTEM TO COMPLY WITH NEW COUNTY SYSTEM 8 MOBILES	WHEN THE COUNTY CHANGES THE SYSTEM IN LATE 2024, WE WILL NOT BE ABLE TO COMMUNICATE WITH DISPATCH NOR RECEIVE CALLS FOR SERVICE VIA 911 WITHOUT CHANGING THE RADIO SYSTEM.
WHAT ARE THE REVENUE ENHANCEMENTS ASSOCIATED WITH THIS REQUEST?	**WHAT ARE THE CONSEQUENCES OF NOT FUNDING THIS REQUEST?**
NONE	WHEN THE COUNTY CHANGES THE SYSTEM IN LATE 2024, WE WILL NOT BE ABLE TO COMMUNICATE WITH DISPATCH NOR RECEIVE CALLS FOR SERVICE VIA 911 WITHOUT CHANGING THE RADIO SYSTEM.
SUMMARIZE NEW POSITIONS IN THIS REQUEST.	**REVIEW COMMENTS**
NO STAFF POSITIONS INCLUDED	

UNDECIDED PACKAGES

PROPOSED BUDGET FY 2024

FUND	DEPARTMENT	DIVISION
100 GENERAL FUND	10 ADMINISTRATION	100-10 10 ADMINISTRATION

PACKAGES DETAILS

TITLE	CODE ENFORCEMENT / PERMITTING AND ZONING	TYPE	DISCRETIONARY	GOAL	STAFF POSITION	RANK	0

RESOURCES REQUESTED

LINE ITEM	TYPE	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
51350 PAYROLL TAXES	RECURRING	$3,100	$3,100	$3,100	$3,100	$3,100
51500 BENEFITS-HEALTH, DENTAL,VISION, LIFE,AND ADD	RECURRING	$10,785	$10,785	$10,785	$10,785	$10,785
51700 RETIREMENT	RECURRING	$2,700	$2,700	$2,700	$2,700	$2,700
51900 SALARIES / WAGES	RECURRING	$40,000	$40,000	$40,000	$40,000	$40,000
52450 FUEL	RECURRING	$4,500	$4,500	$4,500	$4,500	$4,500
TOTAL		**$61,085**	**$61,085**	**$61,085**	**$61,085**	**$61,085**

COMMENTS

WHAT IS THE PURPOSE OF THIS REQUEST?	DESCRIBE THE BENEFITS THAT WILL BE GAINED FROM THIS REQUEST.
ADD A STAFF POSITION TO ADMIN TO HANDLE CODE ENFORCEMENT, PERMIT PROCESSING, AND ZONING REVIEW	CITY WILL HAVE A FULL TIME STAFF POSITION DEDICATED TO THE ITERPRETATION OF LOCAL CODES, ENFORCEMENT OF SAME, AND DEALING WITH THE PUBLIC FOR ISSUING PERMITS AND REVIEWING SUBMITTED PLANS FOR ZONING COMPLAINCE.
WHAT ARE THE REVENUE ENHANCEMENTS ASSOCIATED WITH THIS REQUEST?	**WHAT ARE THE CONSEQUENCES OF NOT FUNDING THIS REQUEST?**
CITY MANAGER WILL BE MORE EFFECIENT THAN IN THE PAST BY NOT HAVING TO SPEND TIME AWAY FROM HIS DUTIES ATTENDING TO MATTERS OF ZONING AND PERMITTING.	CITY ADMINISTRATOR WILL HAVE TO DEAL WITH ZONING, PATROL OFFICERS WILL HAVE TO ADD TO DUTIES TO HANDLE CODE ENFORCEMENT.
SUMMARIZE NEW POSITIONS IN THIS REQUEST.	**REVIEW COMMENTS**
ONE FULL TIME POSITION M-F STARTING PAY @ $40,000/YR	

UNDECIDED PACKAGES

PROPOSED BUDGET FY 2024

FUND	DEPARTMENT	DIVISION
100 GENERAL FUND	10 ADMINISTRATION	100-10 10 ADMINISTRATION

PACKAGES DETAILS

TITLE	VEHICLE ALLOWANCE (ADMINISTRATOR)	TYPE	DISCRETIONARY	GOAL	EMPLOYEE RETENTION	RANK	0

RESOURCES REQUESTED

LINE ITEM	TYPE	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
51915 VEHICLE ALLOWANCE	RECURRING	$3,000	$3,000	$3,000	$3,000	$3,000
TOTAL		**$3,000**	**$3,000**	**$3,000**	**$3,000**	**$3,000**

COMMENTS

WHAT IS THE PURPOSE OF THIS REQUEST?	DESCRIBE THE BENEFITS THAT WILL BE GAINED FROM THIS REQUEST.
PROVIDE A VEHICLE ALLOWANCE TO THE CITY ADMINISTRATOR OF $250/MONTH	INCENTIVE TO ATRACT QUALIFIED CANDIDATES FOR THE POSITION.
WHAT ARE THE REVENUE ENHANCEMENTS ASSOCIATED WITH THIS REQUEST?	**WHAT ARE THE CONSEQUENCES OF NOT FUNDING THIS REQUEST?**
NONE	POSSIBILITY OF WEAKER INTEREST IN THE JOB POSTING
SUMMARIZE NEW POSITIONS IN THIS REQUEST.	**REVIEW COMMENTS**
NO NEW POSITIONS IN THIS RESQUEST	

UNDECIDED PACKAGES

PROPOSED BUDGET FY 2024

FUND	DEPARTMENT	DIVISION
100 GENERAL FUND	60 PARKS	100-60 60 PARKS

PACKAGES DETAILS

TITLE	PURCHASE MOWER FOR PARKS	TYPE	DISCRETIONARY	GOAL	EQUIPMENT	RANK	3

RESOURCES REQUESTED

LINE ITEM	TYPE	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
57200 EQUIPMENT	ONE TIME	$15,000	$0	$0	$0	$0
TOTAL		**$15,000**	**$0**	**$0**	**$0**	**$0**

COMMENTS

WHAT IS THE PURPOSE OF THIS REQUEST?	DESCRIBE THE BENEFITS THAT WILL BE GAINED FROM THIS REQUEST.
PURCHASE COMMERCIAL GRADE MOWER	
WHAT ARE THE REVENUE ENHANCEMENTS ASSOCIATED WITH THIS REQUEST?	**WHAT ARE THE CONSEQUENCES OF NOT FUNDING THIS REQUEST?**
SUMMARIZE NEW POSITIONS IN THIS REQUEST.	**REVIEW COMMENTS**

BUDGET STATUS AS OF JUNE 4, 2023

REVENUES

ORGUNIT	DEPTDIV	BASE24	PACKAGES24	PROP24
100	100 GENERAL FUND	$3,054,515	$0	$3,054,515
500	500 WATER / WASTEWATER	$1,619,500	$0	$1,619,500
	TOTAL	**$4,674,015**		**$4,674,015**

EXPENSES

ORGUNIT	DEPTDIV	BASE24	PACKAGES24	PROP24
100-10	10 ADMINISTRATION	$335,052	$64,085	$399,137
100-12	12 CITY COUNCIL	$26,965	$0	$26,965
100-20	20 MUNICIPAL COURT	$169,577	$0	$169,577
100-30	30 POLICE	$985,333	$0	$985,333
100-32	32 EMERGENCY MANAGEMENT	$4,700	$0	$4,700
100-35	35 FIRE DEPARTMENT	$132,344	$0	$132,344
100-46	46 STREET	$204,273	$0	$204,273
100-60	60 PARKS	$417,307	$15,000	$432,307
100-64	64 LIBRARY	$15,102	$0	$15,102
100-99	99 NON DEPARTMENTAL	$815,235	$0	$815,235
500-10	10 ADMINISTRATION	$215,113	$0	$215,113
500-40	40 WATER PRODUCTION AND DISTRIBUTION	$456,313	$0	$456,313
500-45	45 WASTEWATER PLANT	$286,978	$0	$286,978
500-99	99 NON DEPARTMENTAL	$609,325	$0	$609,325
	TOTAL	**$4,673,617**	**$79,085**	**$4,752,702**
	BALANCE	**$398**	**($79,085)**	**($78,687)**

2023 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

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CITY OF VAN	903-963-7216
Taxing Unit Name	Phone *(area code and number)*
310 Chestnut St Van, TX 75790	www.vantx.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 187,714,954
2.	**2022 tax ceilings.** Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 26,335,829
3.	**Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1.	$ 161,379,125
4.	**2022 total adopted tax rate.**	$ 0.6000000 /$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.** **A. Original 2022 ARB values:** .... $ 0 **B. 2022 values resulting from final court decisions:** .... - $ 0 **C. 2022 value loss.** Subtract B from A.[3]	$ 0
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.** **A. 2022 ARB certified value:** .... $ 0 **B. 2022 disputed value:** .... - $ 0 **C. 2022 undisputed value.** Subtract B from A.[4]	$ 0
7.	**2022 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0

[1] Tex. Tax Code § 26.012(14)
[2] Tex. Tax Code § 26.012(14)
[3] Tex. Tax Code § 26.012(13)
[4] Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 161,379,125
9.	**2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.** Enter the 2022 value of property in deannexed territory.[5]	$ 0
10.	**2022 taxable value lost because property first qualified for an exemption in 2023.** 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 2023 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2022 market value: $ 87,220 B. **Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 505,102 C. **Value loss.** Add A and B.[6]	$ 592,322
11.	**2022 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 2023.** Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. **2022 market value:** $ 0 B. **2023 productivity or special appraised value:** - $ 0 C. **Value loss.** Subtract B from A.[7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 592,322
13.	**2022 captured value of property in a TIF.** Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund.[8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**2022 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 160,786,803
15.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 964,720
16.	**Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.[9]	$ 500
17.	**Adjusted 2022 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 965,220
18.	**Total 2023 taxable value on the 2023 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] A. **Certified values:** $ 193,702,888 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 D. **Tax increment financing:** Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12] - $ 0 E. **Total 2023 value.** Add A and B, then subtract C and D.	$ 193,702,888

[5] Tex. Tax Code § 26.012(15)
[6] Tex. Tax Code § 26.012(15)
[7] Tex. Tax Code § 26.012(15)
[8] Tex. Tax Code § 26.03(c)
[9] Tex. Tax Code § 26.012(13)
[10] Tex. Tax Code § 26.012(13)
[11] Tex. Tax Code § 26.012, 26.04(c-2)
[12] Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. 2023 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 0 **B. 2023 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 0
20.	**2023 tax ceilings.** Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2023 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$ 29,734,908
21.	**2023 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 163,967,980
22.	**Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.** Include both real and personal property. Enter the 2023 value of property in territory annexed. [18]	$ 0
23.	**Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2023. [19]	$ 3,663,621
24.	**Total adjustments to the 2023 taxable value.** Add Lines 22 and 23.	$ 3,663,621
25.	**Adjusted 2023 taxable value.** Subtract Line 24 from Line 21.	$ 160,304,359
26.	**2023 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.6021171/$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. [21]	$ /$100

SECTION 2: Voter-Approval Tax Rate

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

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.	**2022 M&O tax rate.** Enter the 2022 M&O tax rate.	$ 0.3500000/$100
29.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 161,379,125

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

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	**Total 2022 M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 564,826
31.	**Adjusted 2022 levy for calculating NNR M&O rate.** **A. M&O taxes refunded for years preceding tax year 2022.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. .... + $ 0 **B. 2022 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 **C. 2022 transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- $ 0 **D. 2022 M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... $ 0 **E.** Add Line 30 to 31D.	$ 564,826
32.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 160,304,359
33.	**2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.3523460/$100
34.	**Rate adjustment for state criminal justice mandate.** [23] **A. 2023 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0 **B. 2022 state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... – $ 0 **C.** Subtract B from A and divide by Line 32 and multiply by $100. .... $ 0/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0/$100
35.	**Rate adjustment for indigent health care expenditures.** [24] **A. 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... $ 0 **B. 2022 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... – $ 0 **C.** Subtract B from A and divide by Line 32 and multiply by $100. .... $ 0/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0/$100

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

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25] **A. 2023 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose .... $ 0 **B. 2022 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. . . . . . . $ 0 **C.** Subtract B from A and divide by Line 32 and multiply by $100. .... $ 0/$100 **D.** Multiply B by 0.05 and divide by Line 32 and multiply by $100. .... $ 0/$100 **E.** Enter the lesser of C and D. If not applicable, enter 0.	$ 0/$100
37.	**Rate adjustment for county hospital expenditures.** [26] **A. 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, 2022 and ending on June 30, 2023. .... $ 0 **B. 2022 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... $ 0 **C.** Subtract B from A and divide by Line 32 and multiply by $100. .... $ 0/$100 **D.** Multiply B by 0.08 and divide by Line 32 and multiply by $100. .... $ 0/$100 **E.** Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. **A. Amount appropriated for public safety in 2022.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year .... $ 0 **B. Expenditures for public safety in 2022.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .... $ 0 **C.** Subtract B from A and divide by Line 32 and multiply by $100 .... $ 0/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0/$100
39.	**Adjusted 2023 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.3523460 /$100
40.	**Adjustment for 2022 sales tax specifically to reduce property values.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .... $ 284,674 **B.** Divide Line 40A by Line 32 and multiply by $100 .... $ 0.1775834/$100 **C.** Add Line 40B to Line 39.	$ 0.5299294 /$100
41.	**2023 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.	$ 0.5484769 /$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):*** **2023 voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0 /$100
42.	**Total 2023 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes, **(2)** are secured by property taxes, **(3)** are scheduled for payment over a period longer than one year, and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2023, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount .... $ 462,213 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 462,213
43.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted 2023 debt.** Subtract Line 43 from Line 42E.	$ 462,213
45.	**2023 anticipated collection rate.** **A.** Enter the 2023 anticipated collection rate certified by the collector. [30] .... 100.00 % **B.** Enter the 2022 actual collection rate. .... 98.00 % **C.** Enter the 2021 actual collection rate. .... 100.00 % **D.** Enter the 2020 actual collection rate. .... 102.00 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31]	100.00%
46.	**2023 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 462,213
47.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 163,967,980
48.	**2023 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.2818922 /$100
49.	**2023 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.8303691 /$100
D49.	***Disaster Line 49 (D49):*** **2023 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ ______ /$100

[27] Tex. Tax Code § 26.042(a)
[28] Tex. Tax Code § 26.012(7)
[29] Tex. Tax Code § 26.012(10) and 26.04(b)
[30] Tex. Tax Code § 26.04(b)
[31] Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	$ 0 /$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.

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Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] - or - **Taxing units that adopted the sales tax before November 2022.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 284,676
53.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 163,967,980
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.1736170 /$100
55.	**2023 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.6021171 /$100
56.	**2023 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	$ 0.6021171 /$100
57.	**2023 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.8303691 /$100
58.	**2023 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.6567521 /$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 163,967,980
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0 /$100
62.	**2023 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).	$ 0.6567521 /$100

[32] Tex. Tax Code § 26.041(d)
[33] Tex. Tax Code § 26.041(i)
[34] Tex. Tax Code § 26.041(d)
[35] Tex. Tax Code § 26.04(c)
[36] Tex. Tax Code § 26.04(c)
[37] Tex. Tax Code § 26.045(d)
[38] Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**2022 unused increment rate.** Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate. If the number is less than zero, enter zero.	$ 0 /$100
64.	**2021 unused increment rate.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	$ 0 /$100
65.	**2020 unused increment rate.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	$ 0 /$100
66.	**2023 unused increment rate.** Add Lines 63, 64 and 65.	$ 0 /$100
67.	**2023 voter-approval tax rate, adjusted for unused increment rate.** Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	$ 0.6567521 /$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2023 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.3523460 /$100
69.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 163,967,980
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.3049370 /$100
71.	**2023 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.2818922 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.9391752 /$100

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

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

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

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

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

[39] Tex. Tax Code § 26.013(a)
[40] Tex. Tax Code § 26.013(c)
[41] Tex. Tax Code §§ 26.0501(a) and (c)
[42] Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
[43] Tex. Tax Code § 26.063(a)(1)
[44] Tex. Tax Code § 26.012(8-a)
[45] Tex. Tax Code § 26.063(a)(1)
[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.6000000/$100
74.	**Adjusted 2022 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 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, enter the 2022 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. [48] Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0/$100
75.	**Increase in 2022 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0.6000000/$100
76.	**Adjusted 2022 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 160,786,803
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ 964,720
78.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 160,304,359
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ 0.6018050/$100
80.	**2023 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	$ 0.0549471/$100

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SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.6021171 /$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

THis field is incorrect

Voter-approval tax rate .... $ 0.0549471 /$100
As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 58

0.6567521

De minimis rate. .... $ 0.9391752 /$100
If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Sereca Huggins
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

Date

[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)
[50] Tex. Tax Code §§ 26.04(c-2) and (d-2)

2023 Governing Body Summary #2B*
Tax Increase Compared to Last Year's Tax Rate
CITY OF VAN

Date: 06/04/2023 03:37 PM

Last Year's Tax Levy: $1,083,005

INCREASE IN CENTS PER $100	TAX RATE PER $100	TAX LEVY**	ADDITIONAL TAX LEVY***
0.00	$0.6000000	$1,105,549	$22,544
0.50	$0.6050000	$1,113,747	$30,742
1.00	$0.6100000	$1,121,946	$38,941
1.50	$0.6150000	$1,130,144	$47,139
2.00	$0.6200000	$1,138,342	$55,337
2.50	$0.6250000	$1,146,541	$63,536
3.00	$0.6300000	$1,154,739	$71,734
3.50	$0.6350000	$1,162,938	$79,933
4.00	$0.6400000	$1,171,136	$88,131
4.50	$0.6450000	$1,179,334	$96,329
5.00	$0.6500000	$1,187,533	$104,528
5.50	$0.6550000	$1,195,731	$112,726
6.00	$0.6600000	$1,203,930	$120,925
6.50	$0.6650000	$1,212,128	$129,123
7.00	$0.6700000	$1,220,326	$137,321
7.50	$0.6750000	$1,228,525	$145,520
8.00	$0.6800000	$1,236,723	$153,718
8.50	$0.6850000	$1,244,922	$161,917
9.00	$0.6900000	$1,253,120	$170,115
9.50	$0.6950000	$1,261,318	$178,313
10.00	$0.7000000	$1,269,517	$186,512
10.50	$0.7050000	$1,277,715	$194,710
11.00	$0.7100000	$1,285,914	$202,909
11.50	$0.7150000	$1,294,112	$211,107
12.00	$0.7200000	$1,302,310	$219,305
12.50	$0.7250000	$1,310,509	$227,504
13.00	$0.7300000	$1,318,707	$235,702
13.50	$0.7350000	$1,326,906	$243,901
14.00	$0.7400000	$1,335,104	$252,099
14.50	$0.7450000	$1,343,302	$260,297
15.00	$0.7500000	$1,351,501	$268,496
15.50	$0.7550000	$1,359,699	$276,694
16.00	$0.7600000	$1,367,898	$284,893
16.50	$0.7650000	$1,376,096	$293,091
17.00	$0.7700000	$1,384,294	$301,289
17.50	$0.7750000	$1,392,493	$309,488
18.00	$0.7800000	$1,400,691	$317,686
18.50	$0.7850000	$1,408,890	$325,885
19.00	$0.7900000	$1,417,088	$334,083
19.50	$0.7950000	$1,425,286	$342,281
20.00	$0.8000000	$1,433,485	$350,480

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to last year's tax levy.