



**Monday, August 4, 2025
City Council Meeting**

**City Council Chambers
3815-B Sachse Road
6:10 PM**

City Council meetings are available live and on-demand (<https://sachsetx.swagit.com/live>).

The City of Sachse reserves the right to reconvene, recess, or realign the meeting, called Executive Session, or order of business at any time prior to adjournment.

As authorized by Section 551.071(2) of the Texas Government Code, these meetings may be convened into closed Executive Session at any time during the meeting for the purpose of seeking confidential legal advice from the City Attorney on any agenda item listed herein.

A. Meeting Opening

1. Call to Order: The City Council of the City of Sachse will hold a regular meeting on Monday, August 4, 2025, at 6:10 PM to consider the following items of business:
2. Invocation and Pledges of Allegiance.

B. Public Comment

The public is invited to address Council regarding any topic not already on the agenda for action or public hearing. **Comments regarding the Consent Agenda or any discussion-only items on the agenda may be addressed during this Public Comment section.** The time limit is three minutes per speaker. A Public Comment Card should be presented to the City Secretary prior to the meeting. According to the Texas Open Meetings Act, Council is prohibited from discussing any item not posted on the agenda but will take comments under advisement.

C. Council/Staff Reports and Updates

1. Mayor and City Council announcements regarding special events, current activities, and local achievements.

D. Consent Agenda

Consent Agenda items are routine or administrative in nature, have been discussed previously at a Council meeting, and/or do not warrant discussion. Council will act upon these items with one motion. There will be no separate discussion of these items unless a Councilmember requests the item be removed from the consent agenda. **If you have comments related to items on the Consent Agenda, please address them in the Public Comment section of the meeting.**

1. Approve the June 16, 2025, meeting minutes.
2. Accept the monthly revenue and expenditure report for the period ending May 31, 2025.
3. Accept the monthly revenue and expenditure report for the period ending June 30, 2025.
4. Accept the 2025 certified tax rolls as approved by the Dallas County Appraisal District and the Collin County Appraisal District.
5. Approve a resolution suspending the August 4, 2025, effective date of Oncor Electric Delivery Company's requested rate change to permit the City time to study the request and to establish reasonable rates; approving cooperation with the Steering Committee of Cities Served by Oncor to hire legal and consulting services and to negotiate with the Company and direct any necessary litigation and appeals; finding that the meeting at which this resolution is passed is open to the public as required by law; requiring notice of this resolution to the Company and legal counsel for the Steering Committee.

6. Accept the submission of the 2025 no-new-revenue tax rate of \$0.657453 per \$100 taxable value and the voter-approval tax rate of \$0.793341 per \$100 taxable value.

E. Discussion Items

These items are for Council and staff to discuss as needed. **Comments on Discussion Items should be addressed in the Public Comment Section of this meeting.**

1. Receive the quarterly 2021 Bond update.
2. Receive an update on the 89th Regular Legislative Session and the 89th (1) Special Legislative Session.

F. Executive Session

1. The City Council shall convene into Executive Session pursuant to the Texas Government Code, Section 551.072 Deliberation of Real Property: deliberation regarding the purchase, sale, lease, exchange or value of real property in the northwest part of the city.
2. The City Council shall convene into Executive Session pursuant to the Texas Government Code, Section §551.074 Personnel Matters: Regarding the appointment, employment, and evaluation of the City Manager, City Secretary, and City Attorney.

G. Action Resulting from Executive Session

Action items are for Council discussion and consideration for action. **The Mayor will invite comments before the Council votes.** A Public Comment Card should be given to the City Secretary prior to the start of the meeting.

1. Take any action as a result of Executive Session regarding the deliberation of real property.
2. Take any action as a result of Executive Session regarding personnel matters.

H. Adjournment

I, the undersigned authority, do hereby certify that this notice of a public meeting was posted in accordance with the regulations of the Texas Open Meetings Act and was posted on the bulletin board, an accessible location at Sachse City Hall, on July 31, 2025, by 12 PM.

Leah K Granger, TRMC, City Secretary

Date removed

Accommodation requests for persons with disabilities should be made at least 48 hours prior to the meeting by contacting Logan Thatcher, ADA Coordinator, via phone at 972-495-1212, via email at lthatcher@cityofsachse.com, or by appointment at 3815 Sachse Road, Building B, Sachse, Texas 75048.

D. Consent Agenda

Subject: 1. Approve the June 16, 2025, meeting minutes.

Meeting August 4, 2025 - City Council Meeting

Access Public

Type Action (Consent), Minutes

Fiscal Impact None

Recommended Action Approve the minutes as presented.

Goals

BACKGROUND

Minutes from the June 16, 2025, Council regular meeting.

POLICY CONSIDERATIONS

State law and Sachse's Charter require minutes to be recorded for public meetings.

RECOMMENDATION

Approve the minutes as presented.

File Attachments

1. CityCouncil_Regular_Minutes_06.16.2025-unsigned

CITY COUNCIL OF THE CITY OF SACHSE JUNE 16, 2025, MEETING MINUTES

The City Council of the City of Sachse held a regular meeting on Monday, June 16, 2025, at 6:30 PM at Sachse City Hall, 3815-B Sachse Road. Those present were: Mayor Jeff Bickerstaff, Mayor Pro Tem Brett Franks, Councilmember Michelle Howarth, Councilmember Frank Millsap, Councilmember Chance Lindsey, Councilmember Lindsay Buhler, Councilmember Matt Prestenberg.

A. Meeting Opening

1. Call to Order: The City Council of the City of Sachse will hold a regular meeting on Monday, June 16, 2025, at 6:30 PM to consider the following items of business:

Mayor Bickerstaff called the meeting to order at 6:30 PM.

2. Invocation and Pledges of Allegiance.

Mayor Pro Tem Franks offered the invocation and Councilmember Buhler led the pledges.

B. Recognition

1. Present a proclamation recognizing July 2025 as Parks and Recreation Month in Sachse.

Mayor Bickerstaff presented a proclamation to members of the Parks and Recreation division and Board members to celebrate National Parks and Recreation Month.

C. Public Comment

The public is invited to address Council regarding any topic not already on the agenda for action or public hearing. **Comments regarding the Consent Agenda or any discussion-only items on the agenda may be addressed during this Public Comment section.** The time limit is three minutes per speaker. A Public Comment Card should be presented to the City Secretary prior to the meeting. According to the Texas Open Meetings Act, Council is prohibited from discussing any item not posted on the agenda but will take comments under advisement.

- Sachse resident, James Beacham, addressed Council regarding the "No Truck" routes within the city need more enforcement.
- Sachse resident, Tim Brooks, addressed Council with concerns about the townhomes developing between Third Street and Dewitt Road and the increased traffic that will follow.
- Sachse resident, Tracy Brooks, addressed Council regarding extremist Muslim ideology within the city and the Epic development nearby.

D. Council/Staff Reports and Updates

1. Mayor and City Council announcements regarding special events, current activities, and local achievements.

Councilmember Buhler announced Teen Urban Air Night on June 25; Red, White, and Blue Blast on July 3; and the final Summer Nights Concert Series on August 1. She also recognized the Parks and Recreation teams for their outstanding work on the Heritage Park grand opening, which earned a TAMI award honoring the team's efforts in planning a successful event and creating a welcoming space for the community to enjoy. Councilmember Prestenberg noted that the Animal Shelter is at

capacity. Every kennel is occupied and the shelter is unable to accept new intakes. Large dogs are especially in need of families. He urged people to take home a new family friend and make space for other animals in need. Councilmember Millsap encouraged participation in the Library's Summer Reading Program; the David Slick magic show on June 24; and the June 25 Monthly Book Talk.

Ms. Nash highlighted the City's Core Value of "Excellence" in action with Fire-Rescue earning the American Heart Association's 2025 Mission: Lifeline® EMS Gold Award, recognizing excellence in providing timely, evidence-based care for people experiencing life-threatening situations. The core value is also evident with the City receiving a TAM Award for Best One-Time Special Event for the Heritage Park Grand Opening, presented by the Texas Association of Municipal Information Officers (TAMIO). She thanked Communications Strategist Esther Weaver and the Leisure Services team for their outstanding work.

Mayor Bickerstaff announced that City offices would be closed on June 19 in observance of Juneteenth. He shared that he was selected to serve as Vice President of the Metroplex Mayors Association, which is a group of mayors from across North Texas working together to strengthen the region. He also offered condolences to the family of former Mayor Pro Tem Bob Jones, who passed away on June 6 at the age of 89 and was instrumental in bringing the City's first outdoor warning system online.

E. Consent Agenda

Consent Agenda items are routine or administrative in nature, have been discussed previously at a Council meeting, and/or do not warrant discussion. Council will act upon these items with one motion. There will be no separate discussion of these items unless a Councilmember requests the item be removed from the consent agenda. **If you have comments related to items on the Consent Agenda, please address them in the Public Comment section of the meeting.**

1. Approve the June 2, 2025, meeting minutes.
2. Authorize the City Manager or their designee to approve the purchase of computers from GTS Technology Solutions for \$113,421.40 using the Texas Department of Information Resources (DIR) purchasing cooperative.
3. Approve and adopt a resolution to renew the Dallas County 2025 Hazard Mitigation Action Plan; and providing for an effective date.
4. Authorize the City Manager to execute the First Amendment to the Site Lease Agreement between the City of Sachse and GTP Towers IV, LLC with a current expiration date of January 31, 2026, for the leased premises generally located at 6232 State Highway 78 Sachse, Texas 75048 for a lease extension of 18 months expiring on July 31, 2027.
5. Authorize the City Manager to execute an agreement with Alman Construction Services, LP, for an amount not to exceed Five Hundred Fifty-Four Thousand, One Hundred Sixty and No/100 Dollars (\$554,160.00) to provide the replacement of the Public Safety building generators with one 500 kW industrial generator and purchase a portable diesel 200 kW generator that can be used as needed for emergencies on or off site.
7. Authorize the City Manager to negotiate and enter into a contract with GT Construction and VLEX Construction for the 2025 Annual Concrete Contract for an amount not to exceed Three Million and No/100 Dollars (\$3,000,000.00).

Councilmember Buhler requested Item number six be removed from the consent agenda. Councilmember Howarth made a motion to approve the consent agenda minus item six. Councilmember Prestenberg seconded the motion, and it carried 7 - 0. None voted against.

F. Action Items

6. Authorize the City Manager to execute and award the construction contract for the City of Sachse Public Works Pump Station Improvement Project, W-24-16, to Mayim Municipal Builders, LLC in the amount of Four Million, Six Hundred Eighty-One Thousand, Four Hundred and No/100 Dollars (\$4,681,400.00).

Councilmember Buhler removed item number six to ask why the contract was significantly higher than the estimate. Mr. Nesbit responded that the engineers give their best estimate, but sometimes bids come back higher. He noted that the overage will be covered by the Utility Fund.

Councilmember Buhler made a motion to approve the item as presented. Councilmember Lindsey seconded the motion, and it carried 7 - 0. None voted against.

G. Discussion Items

These items are for Council and staff to discuss as needed. **Comments on Discussion Items should be addressed in the Public Comment Section of this meeting.**

1. Receive an update from Baker Tilly showing additional market placement scenarios to guide the compensation study implementation strategy.

Baker Tilly Manager, Sarah Towne, reviewed the status of the compensation study and discussed the market and implementation options. She explained the implementation scenarios as well as the cost of each option. Councilmembers discussed their thoughts on the plans, market placement ideology, and educational incentives.

Councilmember Howarth is concerned about the budget implications in the future. She prefers a match-market for unsworn employees and a lead-market for public safety. Councilmember Millsap would like consideration for associate degrees and thinks a lag-market is smarter. Mayor Pro Tem Franks prefers a lead-market for all employees. Councilmember Prestenberg would like to see affordable options included in the budget presentation before providing his opinion. Councilmember Lindsey would like Sachse to be a lead-market with the 3b implementation option. Councilmember Buhler also prefers the 3b option. Mayor Bickerstaff would like to see a lead- or match-market with 3b implementation option but needs to see the impact on the budget. Ms. Nash explained that she will provide scenarios during the budget process for Council to consider.

2. Receive a revised presentation on the results of the 2024 Stormwater Rate Study (D-24-20) findings.

Director of Public Works and CIP Corey Nesbit discussed stormwater rate schedule options based on the recent study. He emphasized the many drainage and stormwater projects throughout the city that need to be addressed, and the current rate model does not provide enough funds to complete them. Ideally, the stormwater rate should fund the projects. The desired level of service and improvement in the drainage system is reflected in the rate schedule.

Councilmember Prestenberg thinks the presented schedule is insufficient and starting with a six- or seven-dollar monthly fee will help make some much-needed progress. Nobody likes raising fees, but major stormwater issues in the community are even more challenging. Councilmember Howarth noted that drainage has been neglected for too long and the City is now playing "catch-up." Councilmember Buhler thinks the stormwater fund needs to cover the necessary projects; therefore, the higher starting fee of six or seven dollars a month is important to provide basic amenities. Mayor Pro Tem Franks agreed that starting the schedule at six dollars would get the

fund closer to breaking even. Ms. Nash mentioned that scenarios will be provided during the budget process.

3. Receive the 2024 Leisure Services year in review presentation.

Recreation Manager Cynthia Wiseman reviewed the accomplishments of the Parks group, which include the installation of pickleball courts, the grand opening of Heritage Park, and other new facilities. She discussed the accomplishments of the Recreation group, which include increased hours and programming for the community. She gave some insight into what to expect in 2025, such as monthly celebration days, free class week, and family event opportunities. Councilmembers thanked the Leisure Services Department for their hard work and excellence.

H. Executive Session

1. The City Council will convene into executive session pursuant to Section 551.071(2) of the Texas Government Code for the purpose of seeking legal consultation with the City Attorney regarding Section 363.112(a) of the Texas Health and Safety Code and City Ordinance No. 3980 prohibiting the processing or disposal of solid waste.
2. The City Council shall convene into Executive Session pursuant to the Texas Government Code, Section §551.074 Personnel Matters: Regarding the mid-year review of the City Secretary.

Mayor Bickerstaff adjourned the Council to Executive Session at 8:14 PM.
The Council returned to Regular Session at 9:22 PM.

I. Action Resulting from Executive Session

Action items are for Council discussion and consideration for action. **The Mayor will invite comments before the Council votes.** A Public Comment Card should be given to the City Secretary prior to the start of the meeting.

1. Take any action as a result of Executive Session regarding Section 363.112(a) of the Texas Health and Safety Code and City Ordinance No. 3980 prohibiting the processing or disposal of solid waste.

No action was taken.

2. Take any action as a result of Executive Session regarding the mid-year review of the City Secretary.

No action was taken.

J. Adjournment

Mayor Bickerstaff adjourned the meeting at 9:23 PM.

Jeff Bickerstaff, Mayor

ATTEST:

Leah K Granger, TRMC, City Secretary

D. Consent Agenda

Subject:	2. Accept the monthly revenue and expenditure report for the period ending May 31, 2025.
Meeting	August 4, 2025 - City Council Meeting
Access	Public
Type	Action (Consent)
Fiscal Impact	None
Recommended Action	Accept the monthly revenue and expenditure report for the period ending May 31, 2025.
Goals	Be a model of financial stewardship through growth management; responsible investment; and financial transparency.

BACKGROUND

The Finance Department prepares a report each month to update the City Council regarding revenues and expenditures for the City. The report includes unaudited summaries for the General Fund, Utility Fund, Debt Service Fund, Sachse Economic Development Corporation, and the Sachse Municipal Development District. Also included is a report of year-to-date sales tax revenue through June 2025.

POLICY CONSIDERATIONS

City Charter section 7.16(4) says the City Manager shall submit to the City Council each month a report covering revenues and expenditures of the City in such a form as requested by the City Council.

RECOMMENDATION

Accept the monthly revenue and expenditure report for the period ending May 31, 2025.

File Attachments

1. All Funds May 2025
2. Sales Tax Report June 2025

City of Sachse

Monthly Revenue and Expenditure Report

May 31, 2025 (Unaudited)

GENERAL FUND

		Current Month		67% of Year Completed		
	Annual Budget*	Actual	YTD Actuals	YTD Actuals	% of Budget	Note
Revenue Summary						
Property Tax	\$ 18,171,765	\$ 126,652	\$ 17,810,901	98%		A
Sales Tax	3,215,000	282,032	2,055,666	64%		
Franchise Fees	2,230,711	374,649	1,655,710	74%		B
Licenses and Permits	1,100,500	127,786	282,968	26%		C
Service Fees	1,791,920	140,035	847,598	47%		D
Fines	260,000	26,982	230,655	89%		E
Interest Income	670,000	57,552	428,487	64%		F
Miscellaneous Income	758,431	148,474	1,078,271	142%		G
Intergovernmental Revenue	1,646,291	135,255	1,105,610	67%		
Total Revenue	\$ 29,844,618	\$ 1,419,417	\$ 25,495,866	85%		
Expenditure Summary						
Animal Services	\$ 329,671	\$ 26,841	\$ 221,643	67%		
City Manager	1,062,408	77,894	697,146	66%		
City Secretary	315,001	14,109	200,495	64%		
Combined Services	648,619	11,390	479,330	74%		H
Development Services	1,318,635	60,338	544,393	41%		I
Engineering	385,718	27,959	268,631	70%		
Facilities Maintenance	774,696	68,499	543,362	70%		
Finance	1,011,392	106,433	731,363	72%		J
Fire-Rescue	7,752,170	554,406	5,454,455	70%		
Human Resources	637,401	35,471	375,665	59%		
Information Technology	1,400,042	75,545	1,007,706	72%		K
Library	867,911	72,475	529,400	61%		L
Municipal Court	322,386	33,059	227,977	71%		
Neighborhood Services	432,959	30,848	244,627	57%		M
Parks	1,613,475	122,247	978,233	61%		N
Police	7,613,500	562,429	5,178,306	68%		
Recreation	885,750	68,044	597,761	67%		
Senior Activity Center	221,923	18,780	139,575	63%		
Streets	2,185,812	174,985	1,417,193	65%		
Total Expenditures	\$ 29,779,469	\$ 2,141,752	\$ 19,837,262	67%		
Revenue Over/(Under) Expenses	\$ 65,149	\$ (722,335)	\$ 5,658,604			O
Beginning Fund Balance October 1, 2024			\$ 8,927,419			

*Includes City Council-approved budget amendment - O-2025-06, April 21, 2025 & internal budget vacancy amendment.

See following page for explanation of major variances

Explanation of General Fund Major Variances:

- A** Property Tax receipts peak in December and January. Reflects April transfer to TIRZ
- B** Franchise Fee activity greater than "YTD Actuals % of Budget" due to quarterly gas franchise collections
- C** Building permit activity trending lower due to timing of anticipated residential and commercial construction
- D** Developer and Plan review activity trending lower due to timing of anticipated residential and commercial construction
- E** Municipal Court Fines trending to exceed budget due to increased volume of conservatively budgeted revenue
- F** Interest revenue trending low due to lower fund balance prior to receipt of bulk of property tax collections
- G** Revenue collections include unbudgeted storm damage reimbursement (\$359K) and TML insurance recoveries (\$149K)
- H** Insurance expense and administrative vehicle purchase timing increases YTD % of Budget spent trend.
- I** Professional Services timing and vacancy savings decreases YTD % of Budget spent trend
- J** Expenses trending high due to timing of software licenses, auditor services, and property appraisal services
- K** Hardware and Software Upgrades and Software Licensing timing increases YTD % of Budget spent trend
- L** Library Materials (Books, Magazines, etc.) expense timing decreases YTD % of Budget spent trend
- M** Maintenance and Support Contracts expense timing decreases YTD % of Budget spent trend
- N** Contract Mowing Service expense timing decreases YTD % of Budget spent trend
- O** Current Month Actual variance due to timing of revenue collections and expenses

City of Sachse

Monthly Revenue and Expenditure Report May 31, 2025 (Unaudited)

UTILITY FUND

	67% of Year Completed				
	Current Month		YTD Actuals		
	Annual Budget*	Actual	YTD Actuals	% of Budget	Note
Revenue Summary					
Water Revenue	\$ 10,277,340	\$ 796,871	\$ 5,922,830	58%	A
Sewer Revenue	6,817,161	587,672	4,810,682	71%	
Drainage Revenue	265,000	19,795	157,978	60%	B
Fees	228,500	17,131	223,852	98%	C
Interest Income	870,000	94,271	721,929	83%	D
Intergovernmental Revenue	700,000	58,333	466,664	67%	
Miscellaneous Revenue	-	322	322	-	
Total Revenue	\$ 19,158,001	\$ 1,574,394	\$ 12,304,258	64%	
Expenditure Summary					
Utility Administration	\$ 609,887	\$ 45,049	\$ 450,123	74%	E
Water	10,887,436	854,304	6,409,925	59%	F
Sewer	17,646,826	468,824	4,848,970	27%	G
Stormwater Projects	1,227,890	825	3,488	0%	H
Total Expenditures	\$ 30,372,039	\$ 1,369,003	\$ 11,712,505	39%	
Revenue Over/(Under) Expenses	\$ (11,214,038)	\$ 205,391	\$ 591,753		
Beginning Fund Balance October 1, 2024			\$ 23,998,432		

*Includes City Council-approved budget amendment - O-2025-06, April 21, 2025.

Explanation of Major Variances:

- A** Water Revenue collection variance at current point in the year is due to seasonality.
- B** Drainage Revenue collections exceed prior year collections- Variance primarily due to assertive budgeting
- C** Reflects migration of Utility Administration collections balance due to migration of financial system
- D** Interest revenue trending strong due to favorable interest rates and strong fund balance due to timing of capital projects
- E** Credit Card Processing Fees on pace to exceed \$192K line-item budget
- F** Water expenses trending low due to timing of capital project expenses
- G** Sewer expenses trending low due to timing of capital project expenses
- H** Stormwater Project expenses trending low due to timing of capital project expenses

City of Sachse

Monthly Revenue and Expenditure Report

May 31, 2025 (Unaudited)

SACHSE ECONOMIC DEVELOPMENT CORPORATION

	67% of Year Completed				Note
	Annual Budget	Current Month Actual	YTD Actuals	YTD Actuals % of Budget	
Revenue Summary					
Sales Tax	\$ 1,610,000	\$ 137,350	\$ 1,001,741	62%	A
Other Income	16,000	-	1,143	7%	B
Interest Income	260,000	23,902	190,388	73%	C
Total Revenue	\$ 1,886,000	\$ 161,252	\$ 1,193,272	63%	
Expenditure Summary					
Expenditures	\$ 2,180,980	\$ 76,614	\$ 1,481,022	68%	
Total Expenditures	\$ 2,180,980	\$ 76,614	\$ 1,481,022	68%	
Revenue Over/(Under) Expenses	\$ (294,980)	\$ 84,638	\$ (287,750)		D
Beginning Fund Balance October 1, 2024			\$ 6,527,603		

Explanation of Major Variances:

- A** EDC Sales Tax collections are \$1K below prior year year-to-date collections
- B** Garland ISD grant and auction proceeds anticipated to be received later in the fiscal year
- C** Interest revenue trending strong due to favorable interest rates
- D** YTD Actual variance due to timing of revenue collections and expenses

City of Sachse

Monthly Revenue and Expenditure Report May 31, 2025 (Unaudited)

DEBT SERVICE FUND

		Current Month		67% of Year Completed	
	Annual Budget	Actual	YTD Actuals	YTD Actuals % of Budget	Note
Revenue Summary					
Property Tax	\$ 7,732,361	\$ 53,883	\$ 7,580,639	98%	A
Interest Income	180,000	11,926	120,132	67%	
Transfers and Contingencies	-	-	40,567	-	B
Total Revenue	\$ 7,912,361	\$ 65,809	\$ 7,741,338	98%	
Expenditure Summary					
Fees	\$ 1,000	\$ -	\$ 2,480	248%	C
Principal	4,975,000	-	5,120,000	103%	
Interest	2,731,088	-	1,236,149	45%	D
Total Expenditures	\$ 7,707,088	\$ -	\$ 6,358,629	83%	
Revenue Over/(Under) Expenses	\$ 205,273	\$ 65,809	\$ 1,382,709		
Beginning Fund Balance October 1, 2024			\$ 1,622,664		

Explanation of Major Variances:

- A Property Tax receipts peak in December and January. Reflects April transfer to TIRZ
- B Closing out of 2021 Tax Note project transfers remaining funds from the General VERF Fund
- C Principal payments are primarily due in February
- D Interest payments are primarily due in February and August

City of Sachse

Monthly Revenue and Expenditure Report May 31, 2025 (Unaudited)

MUNICIPAL DEVELOPMENT DISTRICT

	67% of Year Completed				
	Current Month		YTD Actuals		
	Annual Budget*	Actual	YTD Actuals	% of Budget	Note
Revenue Summary					
Sales Tax	\$ 800,000	\$ 66,250	\$ 486,139	61%	A
Interest Income	20,000	4,008	24,442	122%	B
Total Revenue	\$ 820,000	\$ 70,259	\$ 510,581	62%	
Expenditure Summary					
Expenditures	\$ 1,530,165	\$ 5,676	\$ 77,879	5%	C
Total Expenditures	\$ 1,530,165	\$ 5,676	\$ 77,879	5%	
Revenue Over/(Under) Expenses	\$ (710,165)	\$ 64,583	\$ 432,701		
Beginning Fund Balance October 1, 2024			\$ 688,703		

*Includes City Council-approved budget amendment - O-2025-06, April 21, 2025.

Explanation of Major Variances:

- A** Sales Tax collections are \$6K below prior year year-to-date collections
- B** Interest revenue trending strong due to favorable interest rates
- C** Reflects J.K. Sachse Park construction expenditures in current reporting period

CITY OF SACHSE

2024/2025 SALES TAX REPORT

FY 2025										FY 2024	
Month	Municipal Dev. Dist.	Street Maint.	Economic Dev. Corp.	General Fund					Total ¹	General Fund	Total ¹
				Year-To-Date (YTD)						Year-To-Date (YTD)	
				Monthly Growth Over Prior Yr	% of Collections	% of Budget	Growth Over Prior Yr				
	0.25%	0.25%	0.50%	1.00%					2.00%		2.00%
October	\$60,644	\$61,721	\$123,442	\$246,884	12%	\$246,884	8%	12%	\$492,690	\$221,133	\$440,717
November	58,657	60,798	121,596	243,193	-12%	490,077	15%	-1%	484,245	496,825	548,968
December	57,089	58,950	117,901	235,802	4%	725,878	23%	0%	469,742	723,756	452,883
January	56,245	58,285	116,569	233,138	0%	959,016	30%	0%	464,237	957,558	466,585
February	88,182	90,981	181,961	363,922	14%	1,322,939	42%	4%	725,046	1,276,839	636,261
March	49,482	50,557	101,114	202,227	-1%	1,525,166	48%	3%	403,379	1,481,361	410,549
April	49,589	50,904	101,808	203,617	5%	1,728,782	54%	3%	405,918	1,675,566	387,379
May	66,250	68,675	137,350	274,700	-17%	2,003,482	63%	0%	546,975	2,005,676	658,966
June	56,920	57,716	115,431	230,863	-15%	2,234,345	70%	-2%	460,930	2,277,542	542,496
July										2,517,004	477,832
August										2,806,283	576,174
September										3,046,597	479,462
TOTAL	\$543,059	\$558,586	\$1,117,173	\$2,234,345					\$4,453,163		\$6,078,270
BUDGET	\$800,000	\$810,000	\$1,610,000	\$3,180,000					\$6,400,000		\$5,730,000
% collected	68%	69%	69%	70%					70%		

Notes

- ¹ - Includes General Fund, Economic Development, Municipal Development District, Street Maintenance, and General Fund
- Sales tax displayed as cash-basis, reflecting distributions from Texas Comptroller for month revenue was received
 - Texas Comptroller provides separate sales tax distributions for Sachse (Street Maintenance, EDC, General Fund) and the Municipal Development District
 - Distributions are received around the 10th of each month
 - Cash receipts are received two months after month of activity (i.e. October sales tax transaction revenue received in December)
 - Excludes 380 Agreement grants/incentives
 - Excludes mixed beverage sales tax

D. Consent Agenda

Subject:	3. Accept the monthly revenue and expenditure report for the period ending June 30, 2025.
Meeting	August 4, 2025 - City Council Meeting
Access	Public
Type	Action (Consent)
Fiscal Impact	None
Recommended Action	Accept the monthly revenue and expenditure report for the period ending June 30, 2025.
Goals	Be a model of financial stewardship through growth management; responsible investment; and financial transparency.

BACKGROUND

The Finance Department prepares a report each month to update the City Council regarding revenues and expenditures for the City. Included in the report are unaudited summaries for the General Fund, Utility Fund, Debt Service Fund, Sachse Economic Development Corporation, and the Sachse Municipal Development District. Also included is a report of year-to-date sales tax revenue through July 2025.

POLICY CONSIDERATIONS

City Charter section 7.16(4) says the City Manager shall submit to the City Council each month a report covering revenues and expenditures of the City in such a form as requested by the City Council.

RECOMMENDATION

Accept the monthly revenue and expenditure report for the period ending June 30, 2025.

File Attachments

1. All Funds June 2025
2. Sales Tax Report July 2025

City of Sachse

Monthly Revenue and Expenditure Report

June 30, 2025 (Unaudited)

GENERAL FUND

		Current Month		75% of Year Completed		
	Annual Budget*	Actual	YTD Actuals	YTD Actuals	% of Budget	Note
Revenue Summary						
Property Tax	\$ 18,171,765	\$ 25,835	\$ 17,836,736	98%		A
Sales Tax	3,215,000	239,975	2,295,641	71%		
Franchise Fees	2,230,711	97,571	1,753,281	79%		B
Licenses and Permits	1,100,500	32,641	315,608	29%		C
Service Fees	1,791,920	132,229	979,828	55%		D
Fines	260,000	30,989	261,644	101%		E
Interest Income	670,000	49,500	477,987	71%		F
Miscellaneous Income	758,431	9,770	1,088,041	143%		G
Intergovernmental Revenue	1,646,291	135,255	1,240,865	75%		
Total Revenue	\$ 29,844,618	\$ 753,765	\$ 26,249,631	88%		
Expenditure Summary						
Animal Services	\$ 329,671	\$ 27,754	\$ 249,397	76%		
City Manager	1,062,408	80,724	777,871	73%		
City Secretary	315,001	14,951	215,447	68%		H
Combined Services	648,619	7,808	487,138	75%		
Development Services	1,318,635	56,552	600,945	46%		I
Engineering	385,718	26,501	295,133	77%		
Facilities Maintenance	774,696	52,682	596,044	77%		
Finance	1,011,392	38,888	770,251	76%		
Fire-Rescue	7,752,170	609,498	6,063,953	78%		
Human Resources	637,401	41,445	417,110	65%		J
Information Technology	1,400,042	58,055	1,065,761	76%		
Library	867,911	61,197	590,597	68%		K
Municipal Court	322,386	24,451	252,449	78%		
Neighborhood Services	432,959	38,393	283,020	65%		L
Parks	1,613,475	126,014	1,104,247	68%		M
Police	7,613,500	544,543	5,722,848	75%		
Recreation	885,750	81,862	679,622	77%		
Senior Activity Center	221,923	16,077	155,652	70%		
Streets	2,185,812	177,945	1,595,138	73%		
Total Expenditures	\$ 29,779,469	\$ 2,085,340	\$ 21,922,622	74%		
Revenue Over/(Under) Expenses	\$ 65,149	\$ (1,331,575)	\$ 4,327,009			N
Beginning Fund Balance October 1, 2024			\$ 8,927,419			

*Includes City Council-approved budget amendment - O-2025-06, April 21, 2025 & internal budget vacancy amendment.

See following page for explanation of major variances

Explanation of General Fund Major Variances:

- A** Property Tax receipts peak in December and January. Reflects April transfer to TIRZ
- B** Franchise Fee activity greater than "YTD Actuals % of Budget". All franchise fee activity is strong with the exception of Cable TV activity
- C** Building permit activity trending lower due to timing of anticipated residential and commercial construction
- D** Developer and Plan review activity trending lower due to timing of anticipated residential and commercial construction
- E** Municipal Court Fines exceed budget due to increased volume of conservatively budgeted revenue
- F** Interest revenue trending low due to lower fund balance prior to receipt of bulk of property tax collections
- G** Revenue collections include unbudgeted storm damage reimbursement (\$359K) and TML insurance recoveries (\$164K)
- H** Expenses trending low due to timing of election services and special events and programs.
- I** Professional Services timing and vacancy savings decreases YTD % of Budget spent trend
- J** Expenses trending low due to lower professional services, recruitment and retention, and employee training and travel spend
- K** Library Materials (Books, Magazines, etc.) timing and health insurance expense decreases YTD % of Budget spend trend
- L** Maintenance and Support Contracts expense timing decreases YTD % of Budget spent trend
- M** Contract Mowing Service expense timing decreases YTD % of Budget spent trend
- N** Current Month Actual variance due to timing of revenue collections and expenses

City of Sachse

Monthly Revenue and Expenditure Report

June 30, 2025 (Unaudited)

UTILITY FUND

		Current Month		75% of Year Completed		
	Annual Budget*	Actual	YTD Actuals	YTD Actuals	% of Budget	Note
Revenue Summary						
Water Revenue	\$ 10,277,340	\$ 930,067	\$ 6,852,898	67%		A
Sewer Revenue	6,817,161	593,087	5,403,769	79%		
Drainage Revenue	265,000	19,833	177,812	67%		B
Fees	228,500	17,738	241,912	106%		C
Interest Income	870,000	88,672	810,601	93%		D
Intergovernmental Revenue	700,000	58,333	524,997	75%		
Total Revenue	\$ 19,158,001	\$ 1,707,731	\$ 14,011,989	73%		
Expenditure Summary						
Utility Administration	\$ 609,887	\$ 68,743	\$ 518,865	85%		E
Water	10,887,436	759,652	7,169,577	66%		F
Sewer	17,646,826	416,503	5,265,474	30%		G
Stormwater Projects	1,227,890	1,518	5,006	0%		H
Total Expenditures	\$ 30,372,039	\$ 1,246,416	\$ 12,958,922	43%		
Revenue Over/(Under) Expenses	\$ (11,214,038)	\$ 461,314	\$ 1,053,067			
Beginning Fund Balance October 1, 2024			\$ 23,998,432			

*Includes City Council-approved budget amendment - O-2025-06, April 21, 2025.

Explanation of Major Variances:

- A** Water Revenue collection variance at current point in the year is due to seasonality.
- B** Drainage Revenue collections projected to exceed prior year collections- Variance primarily due to assertive budgeting
- C** Reflects migration of Utility Administration collections balance due to migration of financial system
- D** Interest revenue trending strong due to favorable interest rates and strong fund balance due to timing of capital projects
- E** Credit Card Processing Fees on pace to exceed \$192K line-item budget
- F** Water expenses trending low due to timing of capital project expenses
- G** Sewer expenses trending low due to timing of capital project expenses
- H** Stormwater Project expenses trending low due to timing of capital project expenses

City of Sachse

Monthly Revenue and Expenditure Report

June 30, 2025 (Unaudited)

SACHSE ECONOMIC DEVELOPMENT CORPORATION

	75% of Year Completed				Note
	Annual Budget	Current Month Actual	YTD Actuals	YTD Actuals % of Budget	
Revenue Summary					
Sales Tax	\$ 1,610,000	\$ 115,431	\$ 1,117,173	69%	A
Other Income	16,000	-	1,143	7%	B
Interest Income	260,000	22,521	212,909	82%	C
Total Revenue	\$ 1,886,000	\$ 137,952	\$ 1,331,224	71%	
Expenditure Summary					
Expenditures	\$ 2,180,980	\$ 113,386	\$ 1,594,409	73%	
Total Expenditures	\$ 2,180,980	\$ 113,386	\$ 1,594,409	73%	
Revenue Over/(Under) Expenses	\$ (294,980)	\$ 24,566	\$ (263,184)		
Beginning Fund Balance October 1, 2024			\$ 6,527,603		

Explanation of Major Variances:

- A** EDC Sales Tax collections are \$24K below prior year year-to-date collections
- B** Garland ISD grant and auction proceeds anticipated to be received later in the fiscal year
- C** Interest revenue trending strong due to favorable interest rates

City of Sachse

Monthly Revenue and Expenditure Report

June 30, 2025 (Unaudited)

DEBT SERVICE FUND

		Current Month		75% of Year Completed	
	Annual Budget	Actual	YTD Actuals	YTD Actuals	
				% of Budget	Note
Revenue Summary					
Property Tax	\$ 7,732,361	\$ 11,002	\$ 7,591,642	98%	A
Interest Income	180,000	11,192	131,324	73%	
Transfers and Contingencies	-	-	40,567	-	B
Total Revenue	\$ 7,912,361	\$ 22,195	\$ 7,763,533	98%	
Expenditure Summary					
Fees	\$ 1,000	\$ -	\$ 2,480	248%	C
Principal	4,975,000	-	5,120,000	103%	
Interest	2,731,088	-	1,236,149	45%	D
Total Expenditures	\$ 7,707,088	\$ -	\$ 6,358,629	83%	
Revenue Over/(Under) Expenses	\$ 205,273	\$ 22,195	\$ 1,404,904		
Beginning Fund Balance October 1, 2024			\$ 1,622,664		

Explanation of Major Variances:

- A Property Tax receipts peak in December and January. Reflects April transfer to TIRZ
- B Closing out of 2021 Tax Note project transfers remaining funds from the General VERF Fund
- C Principal payments are primarily due in February
- D Interest payments are primarily due in February and August

City of Sachse

Monthly Revenue and Expenditure Report

June 30, 2025 (Unaudited)

MUNICIPAL DEVELOPMENT DISTRICT

	75% of Year Completed				
	Current Month		YTD Actuals		
	Annual Budget*	Actual	YTD Actuals	% of Budget	Note
Revenue Summary					
Sales Tax	\$ 800,000	\$ 56,920	\$ 543,059	68%	A
Interest Income	20,000	2,320	26,762	134%	B
Total Revenue	\$ 820,000	\$ 59,240	\$ 569,821	69%	
Expenditure Summary					
Expenditures	\$ 1,530,165	\$ 480,792	\$ 558,671	37%	C
Total Expenditures	\$ 1,530,165	\$ 480,792	\$ 558,671	37%	
Revenue Over/(Under) Expenses	\$ (710,165)	\$ (421,552)	\$ 11,150		D
Beginning Fund Balance October 1, 2024			\$ 688,703		

*Includes City Council-approved budget amendment - O-2025-06, April 21, 2025.

Explanation of Major Variances:

- A** Sales Tax collections are \$17K below prior year year-to-date collections
- B** Interest revenue trending strong due to favorable interest rates
- C** Reflects J.K. Sachse Park construction expenditures in current reporting period
- D** Current Month Actual variance due to timing of revenue collections and expenses

CITY OF SACHSE

2024/2025 SALES TAX REPORT

FY 2025										FY 2024	
Month	Municipal Dev. Dist.	Street Maint.	Economic Dev. Corp.	General Fund					Total ¹	General Fund	Total ¹
				Year-To-Date (YTD)						Year-To-Date (YTD)	
				Monthly Growth Over Prior Yr	% of Collections	% of Budget	Growth Over Prior Yr				
	0.25%	0.25%	0.50%	1.00%					2.00%		2.00%
October	\$60,644	\$61,721	\$123,442	\$246,884	12%	\$246,884	8%	12%	\$492,690	\$221,133	\$440,717
November	58,657	60,798	121,596	243,193	-12%	490,077	15%	-1%	484,245	496,825	548,968
December	57,089	58,950	117,901	235,802	4%	725,878	23%	0%	469,742	723,756	452,883
January	56,245	58,285	116,569	233,138	0%	959,016	30%	0%	464,237	957,558	466,585
February	88,182	90,981	181,961	363,922	14%	1,322,939	42%	4%	725,046	1,276,839	636,261
March	49,482	50,557	101,114	202,227	-1%	1,525,166	48%	3%	403,379	1,481,361	410,549
April	49,589	50,904	101,808	203,617	5%	1,728,782	54%	3%	405,918	1,675,566	387,379
May	66,250	68,675	137,350	274,700	-17%	2,003,482	63%	0%	546,975	2,005,676	658,966
June	56,920	57,716	115,431	230,863	-15%	2,234,345	70%	-2%	460,930	2,277,542	542,496
July	57,352	58,690	117,380	234,760	-2%	2,469,105	78%	-2%	468,182	2,517,004	477,832
August										2,806,283	576,174
September										3,046,597	479,462
TOTAL	\$600,410	\$617,276	\$1,234,553	\$2,469,105					\$4,921,344		\$6,078,270
BUDGET	\$800,000	\$810,000	\$1,610,000	\$3,180,000					\$6,400,000		\$5,730,000
% collected	75%	76%	77%	78%					77%		

Notes

- ¹ - Includes General Fund, Economic Development, Municipal Development District, Street Maintenance, and General Fund
- Sales tax displayed as cash-basis, reflecting distributions from Texas Comptroller for month revenue was received
 - Texas Comptroller provides separate sales tax distributions for Sachse (Street Maintenance, EDC, General Fund) and the Municipal Development District
 - Distributions are received around the 10th of each month
 - Cash receipts are received two months after month of activity (i.e. October sales tax transaction revenue received in December)
 - Excludes 380 Agreement grants/incentives
 - Excludes mixed beverage sales tax

D. Consent Agenda

Subject:	4. Accept the 2025 certified tax rolls as approved by the Dallas County Appraisal District and the Collin County Appraisal District.
Meeting	August 4, 2025 - City Council Meeting
Access	Public
Type	Action (Consent)
Fiscal Impact	None
Recommended Action	Accept the 2025 certified tax rolls as approved by the Dallas County Appraisal District and the Collin County Appraisal District.
Goals	Be a model of financial stewardship through growth management; responsible investment; and financial transparency.

BACKGROUND

The City received the certified 2025 appraisal rolls from Dallas County and Collin County Chief Appraisers. The combined Appraisal Review Board approved taxable values are \$4,936,099,962. Taxable values include the City's TIRZ districts and values subject to tax ceilings.

The 2025 appraisal roll taxable value for Collin County was certified at \$1,788,638,706 and includes the Appraisal Review Board approved taxable values, plus the lower value used for properties remaining under protest, minus exemptions already granted on properties remaining under protest. The taxable value certified by the Dallas County Central Appraisal District is \$3,147,461,256 and includes estimated net taxable values under protest. The total appraisal roll increased by \$288,985,511, or 6.2% compared to the 2024 taxable value of \$4,647,114,451.

POLICY CONSIDERATIONS

Section 26.04 of the Texas Tax Code states that a taxing unit's assessor "shall submit the appraisal roll for the taxing unit showing the total appraised, assessed, and taxable values of all property and the total taxable value of new property to the governing body of the taxing unit by August 1 or as soon thereafter as practicable."

The City is required to accept the appraisal rolls annually. The Dallas County Appraisal District and Collin County Appraisal District are responsible for determining the appraised values for all properties in the City of Sachse. These values are certified annually by the Chief Appraisers of Dallas County and Collin County Central Appraisal Districts.

RECOMMENDATION

Accept the 2025 certified tax rolls as approved by the Dallas County Appraisal District and the Collin County Appraisal District.

File Attachments

1. Collin CAD 2025 Certified Totals
2. Dallas CAD 2025 Certified Totals



Collin Central Appraisal District

2025 APPRAISAL ROLL CERTIFICATION

PROPERTY TAX CODE, SECTION 26.01(a) CERTIFICATION OF APPRAISAL ROLL

I, Marty Wright, Chief Appraiser for the Collin Central Appraisal District, solemnly swear that the attached is that portion of the approved Appraisal Records of the Collin Central Appraisal District which lists taxable property in Collin County and constitutes the Certified Appraisal Roll with values listed on the attached totals pages, with the heading "*Certified Totals*".

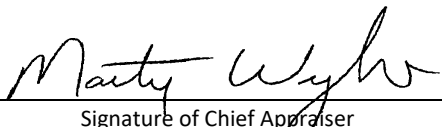
Note: The Collin Appraisal Review Board approved the appraisal records on July 11, 2025.

PROPERTY TAX CODE, SECTION 26.01(c) CERTIFICATION OF PROPERTIES UNDER PROTEST AND NOT INCLUDED IN CERTIFIED ROLL ABOVE

I, Marty Wright, Chief Appraiser for the Collin Central Appraisal District, solemnly swear that the attached is that portion of the Appraisal Records of the Collin Central Appraisal District which lists taxable property in Collin County but NOT included on the Certified Appraisal Roll, since these properties are currently under Protest. The protested property values are listed on the attached totals pages, with the subheading "*Under ARB Review Totals*".

If there are no attached pages labeled with the subheading "*Under ARB Review Totals*" then all protests were completed by ARB approval date listed above and included in the Certified Roll listed above.

NOTE: Please be advised that the property values appearing on the 'Under ARB Review Totals' page in your certified totals packet reflect the current Market and Taxable Values for the properties Under ARB Review without any Section 26.01(c) adjustments. In order to arrive at the taxable value to use for the effective tax rate calculations for your entity, you will need to use the taxable value from the 'ARB Approved Totals' page, along with the 'Total Value Used' that appears in the Lower Value Used section on the Effective Rate Assumption page. The Total Value Used on the Effective Rate Assumption page is the assessed value Under ARB Review that has been calculated in accordance with Property Tax Code, Section 26.01(c). The 'Grand Totals' page is the combined 'ARB Approved Totals' plus the 'Under ARB Review Totals' – which have not been adjusted. (The formula for calculating the total taxable remaining under protest is as follows: Taxable Value from "ARB Approved Totals" plus Total Value Used from the "Effective Rate Assumptions" Lower Value Used section minus Total 20Exemptions amount from the "Under ARB Review Totals".)


Signature of Chief Appraiser

07/24/2025
Date

(taxing entity list on next page)

Rev. 2023.07



Collin Central Appraisal District

- COLLIN COUNTY [GCN]
- COLLIN COLLEGE [JCN]
- ALLEN CITY [CAL]
- ANNA CITY [CAN]
- BLUE RIDGE CITY [CBL]
- CARROLLTON CITY [CCR]
- CELINA CITY [CCL]
- DALLAS CITY [CDA]
- FAIRVIEW TOWN [CFV]
- FARMERSVILLE CITY [CFC]
- FRISCO CITY [CFR]
- GARLAND CITY [CGA]
- JOSEPHINE CITY [CJO]
- LAVON CITY [CLA]
- LOWRY CROSSING CITY [CLC]
- LUCAS CITY [CLU]
- MCKINNEY CITY [CMC]
- MELISSA CITY [CML]
- MURPHY CITY [CMR]
- NEVADA CITY [CNV]
- NEW HOPE TOWN [CNH]
- PARKER CITY [CPK]
- PLANO CITY [CPL]
- PRINCETON CITY [CPN]
- PROSPER TOWN [CPR]
- RICHARDSON CITY [CRC]
- ROYSE CITY [CRY]
- SACHSE CITY [CSA]
- ST PAUL TOWN [CSP]
- VAN ALSTYNE CITY [CVA]
- WESTON CITY [CWS]
- WYLIE CITY [CWY]
- ALLEN ISD [SAL]
- ANNA ISD [SAN]
- BLAND ISD [SBD]
- BLUE RIDGE ISD [SBL]
- CELINA ISD [SCL]
- COMMUNITY ISD [SCO]
- FARMERSVILLE ISD [SFC]
- FRISCO ISD [SFR]
- LEONARD ISD [SLN]
- LOVEJOY ISD [SLV]
- MCKINNEY ISD [SMC]
- MELISSA ISD [SML]
- PLANO ISD [SPL]
- PRINCETON ISD [SPN]
- PROSPER ISD [SPR]
- ROCKWALL ISD [SRW]
- ROYSE CITY ISD [SRY]
- TRENTON ISD [STR]
- VAN ALSTYNE ISD [SVA]
- WHITEWRIGHT ISD [SWH]
- WYLIE ISD [SWY]
- COLLIN COUNTY ROAD DIST (Trls of Blue Rdg) [RDTBR]
- BLUE MEADOW MUD #1 [WBMM1]
- BLUE MEADOW MUD #2 [WBMM2]
- BLUE MEADOW MUD #3 [WBMM3]
- CELINA MMD #2 [MCL02]
- COLLIN COUNTY MUD #1 [WCCM1]
- COLLIN COUNTY MUD #10 [WCM10]
- COLLIN COUNTY MUD #12 [WCM12]
- COLLIN COUNTY MUD #2 [WCCM2]
- COLLIN COUNTY MUD #4 [WCCM4]
- COLLIN COUNTY MUD #5 [WCCM5]
- COLLIN COUNTY MUD CR412 [WM412]
- COLLIN COUNTY WCID #3 [WCCW3]
- DOUBLE R MUD #2A [WDRM2]
- EAST COLLIN COUNTY MUD #1 [WECM1]
- EAST FORK FWSD #1A [WEF1A]
- ELEVON MUD #1A [WEM1A]
- LAKEHAVEN MUD [WLHM]
- LC MUD #1 [WLCM1]
- MAGNOLIA POINTE MUD #1 [WDRM1]
- MCKINNEY MUD #1 [WMM1]
- MCKINNEY MUD #2 [WMM2]
- MCKINNEY MUD #2A [WMM2A]
- NORTH COLLIN COUNTY MUD #1 [WNCM1]
- NORTH PARKWAY MMD #1 [MNP1]
- RAINTREE MUD #1 [WRTM1]
- RIVERFIELD MUD #1 [WRFM1]
- SEIS LAGOS UTILITY DIST [WSE]
- SERENADE MUD [WSM]
- UPTOWN MUD #1 [WUM1]
- VAN ALSTYNE MUD #2 [WVAM2]
- VAN ALSTYNE MUD #3 [WVAM3]

2025 CERTIFIED TOTALS

Property Count: 3,094

CSA - SACHSE CITY
ARB Approved Totals

7/18/2025 11:07:23AM

Land		Value			
Homesite:		362,684,891			
Non Homesite:		90,948,644			
Ag Market:		4,460,904			
Timber Market:		0	Total Land	(+)	458,094,439
Improvement		Value			
Homesite:		996,527,350			
Non Homesite:		265,243,740	Total Improvements	(+)	1,261,771,090
Non Real		Count	Value		
Personal Property:	192		31,358,956		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 31,358,956
			Market Value	=	1,751,224,485
Ag		Non Exempt	Exempt		
Total Productivity Market:	4,460,904		0		
Ag Use:	2,897		0	Productivity Loss	(-) 4,458,007
Timber Use:	0		0	Appraised Value	= 1,746,766,478
Productivity Loss:	4,458,007		0	Homestead Cap Loss	(-) 35,548,076
				Non-HS (23.231) Cap Loss	(-) 1,650,984
				Assessed Value	= 1,709,567,418
				Total Exemptions Amount (Breakdown on Next Page)	(-) 102,800,505
				Net Taxable	= 1,606,766,913

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	16,755,574	14,890,574	53,356.73	53,356.73	38		
OV65	232,035,474	202,745,081	838,589.62	851,288.92	493		
Total	248,791,048	217,635,655	891,946.35	904,645.65	531	Freeze Taxable	(-) 217,635,655
Tax Rate	0.6504160						
						Freeze Adjusted Taxable	= 1,389,131,258

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
9,927,078.31 = 1,389,131,258 * (0.6504160 / 100) + 891,946.35

Certified Estimate of Market Value: 1,751,224,485
Certified Estimate of Taxable Value: 1,606,766,913

2025 CERTIFIED TOTALS

Property Count: 3,094

CSA - SACHSE CITY
ARB Approved Totals

7/18/2025

11:08:20AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	38	1,850,000	0	1,850,000
DV1	6	0	32,000	32,000
DV2	8	0	61,500	61,500
DV2S	1	0	7,500	7,500
DV3	16	0	144,000	144,000
DV3S	1	0	10,000	10,000
DV4	33	0	157,638	157,638
DV4S	2	0	24,000	24,000
DVHS	39	0	20,415,898	20,415,898
EX-XV	61	0	50,056,624	50,056,624
EX366	49	0	47,308	47,308
LVE	22	4,549,047	0	4,549,047
OV65	535	25,320,500	0	25,320,500
OV65S	1	50,000	0	50,000
PC	1	6,899	0	6,899
SO	3	67,591	0	67,591
Totals		31,844,037	70,956,468	102,800,505

2025 CERTIFIED TOTALS

Property Count: 370

CSA - SACHSE CITY
Under ARB Review Totals

7/18/2025 11:07:23AM

Land		Value			
Homesite:		52,103,150			
Non Homesite:		1,824,763			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	53,927,913
Improvement		Value			
Homesite:		146,372,203			
Non Homesite:		672,846	Total Improvements	(+)	147,045,049
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	200,972,962
Ag		Non Exempt	Exempt		
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	200,972,962
Productivity Loss:	0	0			
			Homestead Cap Loss	(-)	4,083,694
			Non-HS (23.231) Cap Loss	(-)	0
			Assessed Value	=	196,889,268
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,634,500
			Net Taxable	=	195,254,768

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	301,762	276,762	1,036.46	1,036.46	1		
OV65	14,206,090	12,881,090	62,949.70	62,954.46	27		
Total	14,507,852	13,157,852	63,986.16	63,990.92	28	Freeze Taxable	(-) 13,157,852
Tax Rate	0.6504160						
						Freeze Adjusted Taxable	= 182,096,916

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
1,248,373.64 = 182,096,916 * (0.6504160 / 100) + 63,986.16

Certified Estimate of Market Value: 193,738,817
Certified Estimate of Taxable Value: 183,506,293

2025 CERTIFIED TOTALS

Property Count: 370

CSA - SACHSE CITY
Under ARB Review Totals

7/18/2025

11:08:20AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	25,000	0	25,000
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	1	0	12,000	12,000
OV65	32	1,575,000	0	1,575,000
Totals		1,600,000	34,500	1,634,500

2025 CERTIFIED TOTALS

Property Count: 3,464

CSA - SACHSE CITY
Grand Totals

7/18/2025 11:07:23AM

Land		Value			
Homesite:		414,788,041			
Non Homesite:		92,773,407			
Ag Market:		4,460,904			
Timber Market:		0	Total Land	(+)	512,022,352
Improvement		Value			
Homesite:		1,142,899,553			
Non Homesite:		265,916,586	Total Improvements	(+)	1,408,816,139
Non Real		Count	Value		
Personal Property:	192		31,358,956		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 31,358,956
			Market Value	=	1,952,197,447
Ag	Non Exempt	Exempt			
Total Productivity Market:	4,460,904	0			
Ag Use:	2,897	0	Productivity Loss	(-)	4,458,007
Timber Use:	0	0	Appraised Value	=	1,947,739,440
Productivity Loss:	4,458,007	0	Homestead Cap Loss	(-)	39,631,770
			Non-HS (23.231) Cap Loss	(-)	1,650,984
			Assessed Value	=	1,906,456,686
			Total Exemptions Amount (Breakdown on Next Page)	(-)	104,435,005
			Net Taxable	=	1,802,021,681

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	17,057,336	15,167,336	54,393.19	54,393.19	39		
OV65	246,241,564	215,626,171	901,539.32	914,243.38	520		
Total	263,298,900	230,793,507	955,932.51	968,636.57	559	Freeze Taxable	(-) 230,793,507
Tax Rate	0.6504160						
						Freeze Adjusted Taxable	= 1,571,228,174

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 11,175,451.95 = 1,571,228,174 * (0.6504160 / 100) + 955,932.51

Certified Estimate of Market Value: 1,944,963,302
 Certified Estimate of Taxable Value: 1,790,273,206

2025 CERTIFIED TOTALS

Property Count: 3,464

CSA - SACHSE CITY
Grand Totals

7/18/2025

11:08:20AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	39	1,875,000	0	1,875,000
DV1	7	0	37,000	37,000
DV2	9	0	69,000	69,000
DV2S	1	0	7,500	7,500
DV3	17	0	154,000	154,000
DV3S	1	0	10,000	10,000
DV4	34	0	169,638	169,638
DV4S	2	0	24,000	24,000
DVHS	39	0	20,415,898	20,415,898
EX-XV	61	0	50,056,624	50,056,624
EX366	49	0	47,308	47,308
LVE	22	4,549,047	0	4,549,047
OV65	567	26,895,500	0	26,895,500
OV65S	1	50,000	0	50,000
PC	1	6,899	0	6,899
SO	3	67,591	0	67,591
Totals		33,444,037	70,990,968	104,435,005

2025 CERTIFIED TOTALS

Property Count: 3,094

CSA - SACHSE CITY
ARB Approved Totals

7/18/2025 11:08:20AM

State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	2,726	192.4314	\$1,079,680	\$1,356,298,661	\$1,272,474,082
B	Multi-Family Residential	3		\$0	\$168,617,215	\$168,617,215
C1	Vacant Lots and Tracts	59	101.0584	\$0	\$15,322,384	\$14,325,505
D1	Qualified Ag Land	6	19.2447	\$0	\$4,460,904	\$2,897
D2	Improvements on Qualified Ag Land	1		\$0	\$1,000	\$1,000
E	Rural Non-Ag Land & Imprvs	4	44.9970	\$0	\$2,302,278	\$2,302,278
F1	Commercial Real Property	40	40.2702	\$3,333,507	\$122,423,466	\$121,992,202
J3	Electric Companies and Co-Ops	1		\$0	\$2,286,900	\$2,286,900
J4	Telephone Companies and Co-Ops	2		\$0	\$683,375	\$683,375
J5	Railroads	4	11.3200	\$0	\$0	\$0
J7	Cable Television Companies	2		\$0	\$2,215,095	\$2,215,095
L1	Commercial Personal Property	138		\$126,610	\$21,577,231	\$21,502,742
O	Residential Real Property Inventory	1	0.0800	\$0	\$363,622	\$363,622
X	Totally Exempt Property	132	272.3545	\$33,720	\$54,672,354	\$0
Totals			681.7562	\$4,573,517	\$1,751,224,485	\$1,606,766,913

2025 CERTIFIED TOTALS

Property Count: 370

CSA - SACHSE CITY
Under ARB Review Totals

7/18/2025 11:08:20AM

State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	367	22.2948	\$11,784	\$198,475,353	\$192,757,159
C1	Vacant Lots and Tracts	2	0.9180	\$0	\$959,714	\$959,714
F1	Commercial Real Property	1	0.8710	\$672,846	\$1,537,895	\$1,537,895
Totals			24.0838	\$684,630	\$200,972,962	\$195,254,768

2025 CERTIFIED TOTALS

Property Count: 3,464

CSA - SACHSE CITY
Grand Totals

7/18/2025 11:08:20AM

State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	Single-Family Residential	3,093	214.7262	\$1,091,464	\$1,554,774,014	\$1,465,231,241
B	Multi-Family Residential	3		\$0	\$168,617,215	\$168,617,215
C1	Vacant Lots and Tracts	61	101.9764	\$0	\$16,282,098	\$15,285,219
D1	Qualified Ag Land	6	19.2447	\$0	\$4,460,904	\$2,897
D2	Improvements on Qualified Ag Land	1		\$0	\$1,000	\$1,000
E	Rural Non-Ag Land & Imprvs	4	44.9970	\$0	\$2,302,278	\$2,302,278
F1	Commercial Real Property	41	41.1412	\$4,006,353	\$123,961,361	\$123,530,097
J3	Electric Companies and Co-Ops	1		\$0	\$2,286,900	\$2,286,900
J4	Telephone Companies and Co-Ops	2		\$0	\$683,375	\$683,375
J5	Railroads	4	11.3200	\$0	\$0	\$0
J7	Cable Television Companies	2		\$0	\$2,215,095	\$2,215,095
L1	Commercial Personal Property	138		\$126,610	\$21,577,231	\$21,502,742
O	Residential Real Property Inventory	1	0.0800	\$0	\$363,622	\$363,622
X	Totally Exempt Property	132	272.3545	\$33,720	\$54,672,354	\$0
Totals			705.8400	\$5,258,147	\$1,952,197,447	\$1,802,021,681

2025 CERTIFIED TOTALS

Property Count: 3,464

CSA - SACHSE CITY
Effective Rate Assumption

7/18/2025 11:08:20AM

New Value

TOTAL NEW VALUE MARKET:	\$5,258,147	TOTAL NEW VALUE TAXABLE:	\$5,190,447
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New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (public, religious, charitable,	3	2024 Market Value	\$0
EX366	11.145 (BPP) & 11.146 (Mineral) aka HB366	14	2024 Market Value	\$3,838
NEW ABSOLUTE EXEMPTIONS VALUE LOSS				\$3,838

Exemption	Description	Count	Exemption Amount
DV2	Disabled Veteran 30% - 49%	1	\$7,500
OV65	Age 65 or Older	45	\$2,150,000
NEW PARTIAL EXEMPTIONS VALUE LOSS		46	\$2,157,500
TOTAL NEW EXEMPTIONS VALUE LOSS			\$2,161,338

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$2,161,338

New Ag / Timber Appraisals**New Annexations****New Deannexations****Average Homestead Value**

	Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
Category A and E	2,603	\$520,737	\$15,225	\$505,512
	Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
Category A Only	2,603	\$520,737	\$15,225	\$505,512

ARB Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
370	\$200,972,962.00	\$183,506,293



**DALLAS CENTRAL APPRAISAL DISTRICT
CERTIFICATION OF APPRAISAL ROLL**

Year: 2025

Jurisdiction: City of SACHSE

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraphs (A) and (B), the following values are hereby certified:

Market Value of all Real & Business Personal Property Before Qualified Exemptions*	\$3,391,280,670
Taxable Value of all Real & Business Personal Property	\$2,990,199,054

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraph (C), the following values are hereby certified as disputed values and are not included in the above totals:

	Market Value	Taxable Value
Values under protest as determined by the Appraisal District**	\$235,809,170	\$224,660,289
Values under protest as claimed by property owner or estimated by Appraisal District in event property owner's claim is upheld	\$165,066,419	\$157,262,202
Freeport Estimated Loss		\$0
Estimated Net Taxable		\$157,262,202

I, Shane Docherty, Executive Director/Chief Appraiser of the Dallas Central Appraisal District, do hereby certify the aforementioned values and totals to the taxing jurisdiction indicated above, in accordance with the requirements of the laws of the State of Texas on this 25th day of July, 2025 .

Dallas Central Appraisal District

Shane Docherty
Executive Director/Chief Appraiser

*Total Value of New Construction in Certified Market Value above	\$82,509,985
**Value of Disputed New Construction in Protested Market Value Above	\$1,425,200



**Dallas Central Appraisal District
Certified Estimated Values Report**

JURISDICTION: SACHSE
REPORT TYPE: JURISDICTION TOTALS
DATABASE: CERTIFICATION (2025)
TAX YEAR: 2025
REPORT DATE: July 18, 2025
RUN DATE: July 18, 2025 9:42 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	6,591	776,541,270	2,546,413,720	68,325,680	3,391,280,670

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	3,391,280,670	152,789,675	227,744,619	20,547,322	2,990,199,054

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	110	122,742,950	2,461,509	120,281,441	0	0
PRORATED TOTAL EXEMPT	0	0	0	0	0	0
UNDER 2500	91	80,750	0	80,750	0	0
MINERAL RIGHTS	0	0	0	0	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	4,293	2,055,527,860	145,772,517	0	103,174,294	1,806,581,049
CAPPED VALUE LOSS	2,991	1,447,656,870	145,772,517	0	78,339,614	1,223,544,739
OVER-65	1,236	581,410,710	58,015,661	60,497,085	8,819,396	454,078,568
DISABLED PERSONS	81	34,418,660	3,531,873	3,906,500	999,549	25,980,738
DISABLED VETERANS	121	59,770,340	3,648,899	1,317,000	18,899,173	35,905,268
100% DISABLED VETERANS	85	47,280,850	2,659,910	41,378,183	1,631,500	1,611,257
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	8	283,660	0	283,660	0	0
FREEPORT	0	0	0	0	0	0
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
DISASTER	0	0	0	0	0	0
CHILDCARE	0	0	0	0	0	0
TOTAL PARTIAL EXEMPT				107,382,428		
TOTAL REAL PARTIAL EXEMPT				107,098,768		
TOTAL BPP PARTIAL EXEMPT				283,660		

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	47	20,646,570	1,105,710	21,752,280

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	21,752,280	0	20,547,322	0	1,204,958

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	0	81,894,005	615,980	82,509,985



Dallas Central Appraisal District
Certified Estimated Values Report

JURISDICTION: SACHSE
REPORT TYPE: RESIDENTIAL TOTALS
DATABASE: CERTIFICATION (2025)
TAX YEAR: 2025
REPORT DATE: July 18, 2025
RUN DATE: July 18, 2025 9:42 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	5,821	586,936,350	1,998,209,770	0	2,585,146,120

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	2,585,146,120	147,694,128	109,470,398	0	2,327,981,594

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	30	2,371,630	0	2,371,630	0	0
PRORATED TOTAL EXEMPT	0	0	0	0	0	0
UNDER 2500	0	0	0	0	0	0
MINERAL RIGHTS	0	0	0	0	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	4,293	2,055,527,860	145,772,517	0	103,174,294	1,806,581,049
CAPPED VALUE LOSS	2,991	1,447,656,870	145,772,517	0	78,339,614	1,223,544,739
OVER-65	1,236	581,410,710	58,015,661	60,497,085	8,819,396	454,078,568
DISABLED PERSONS	81	34,418,660	3,531,873	3,906,500	999,549	25,980,738
DISABLED VETERANS	121	59,770,340	3,648,899	1,317,000	18,899,173	35,905,268
100% DISABLED VETERANS	85	47,280,850	2,659,910	41,378,183	1,631,500	1,611,257
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	0	0	0	0	0	0
FREEPORT	0	0	0	0	0	0
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
DISASTER	0	0	0	0	0	0
CHILDCARE	0	0	0	0	0	0

TOTAL PARTIAL EXEMPT 107,098,768

TOTAL REAL PARTIAL EXEMPT 107,098,768

TOTAL BPP PARTIAL EXEMPT 0

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	0	0	0	0

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	0	0	0	0	0

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	0	30,958,945	0	30,958,945



Dallas Central Appraisal District
Certified Estimated Values Report

JURISDICTION: SACHSE
REPORT TYPE: COMMERCIAL TOTALS
DATABASE: CERTIFICATION (2025)
TAX YEAR: 2025
REPORT DATE: July 18, 2025
RUN DATE: July 18, 2025 9:42 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	384	189,604,920	548,203,950	0	737,808,870

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	737,808,870	5,095,547	117,791,601	20,547,322	594,374,400

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	77	120,253,110	2,461,509	117,791,601	0	0
PRORATED TOTAL EXEMPT	0	0	0	0	0	0
UNDER 2500	0	0	0	0	0	0
MINERAL RIGHTS	0	0	0	0	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	0	0	0	0	0	0
CAPPED VALUE LOSS	0	0	0	0	0	0
OVER-65	0	0	0	0	0	0
DISABLED PERSONS	0	0	0	0	0	0
DISABLED VETERANS	0	0	0	0	0	0
100% DISABLED VETERANS	0	0	0	0	0	0
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	0	0	0	0	0	0
FREEPORT	0	0	0	0	0	0
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
DISASTER	0	0	0	0	0	0
CHILDCARE	0	0	0	0	0	0
TOTAL PARTIAL EXEMPT				0		
TOTAL REAL PARTIAL EXEMPT				0		
TOTAL BPP PARTIAL EXEMPT				0		

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	47	20,646,570	1,105,710	21,752,280

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	21,752,280	0	20,547,322	0	1,204,958

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	0	50,935,060	0	50,935,060



**Dallas Central Appraisal District
Certified Estimated Values Report**

JURSDICTION: SACHSE
REPORT TYPE: BPP TOTALS
DATABASE: CERTIFICATION (2025)
TAX YEAR: 2025
REPORT DATE: July 18, 2025
RUN DATE: July 18, 2025 9:42 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	386	0	0	68,325,680	68,325,680

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	68,325,680	0	482,620	0	67,843,060

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	3	118,210	0	118,210	0	0
PRORATED TOTAL EXEMPT	0	0	0	0	0	0
UNDER 2500	91	80,750	0	80,750	0	0
MINERAL RIGHTS	0	0	0	0	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	0	0	0	0	0	0
CAPPED VALUE LOSS	0	0	0	0	0	0
OVER-65	0	0	0	0	0	0
DISABLED PERSONS	0	0	0	0	0	0
DISABLED VETERANS	0	0	0	0	0	0
100% DISABLED VETERANS	0	0	0	0	0	0
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	8	283,660	0	283,660	0	0
FREEPORT	0	0	0	0	0	0
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
DISASTER	0	0	0	0	0	0
CHILDCARE	0	0	0	0	0	0
TOTAL PARTIAL EXEMPT				283,660		
TOTAL REAL PARTIAL EXEMPT				0		
TOTAL BPP PARTIAL EXEMPT				283,660		

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	0	0	0	0

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	0	0	0	0	0

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	0	0	615,980	615,980

Dallas Central Appraisal District

Certified Estimated Value Report

Property Class Breakdown

JURISDICTION: SACHSE
 REPORT TYPE: PROPERTY CLASS BREAKDOWN
 DATABASE: CERTIFICATION (2025)
 TAX YEAR: 2025
 REPORT DATE: July 18, 2025
 RUN DATE: July 18, 2025 9:42 pm

DCAD SPTD	PTD CODE	DESCRIPTION	PARCELS	MARKET VALUE	TAXABLE VALUE
A11	A	SINGLE FAMILY RESIDENCES	5,102	2,411,646,490	2,158,180,721
A12	A	SFR - TOWNHOUSES	325	121,867,560	120,127,319
A20	A	MOBILE HOME ON OWNERS LAND	1	80,850	80,850
	A - TOTAL	REAL: RESIDENTIAL SINGLE FAMILY	5,428	2,533,594,900	2,278,388,890
B11	B	MFR - APARTMENTS	20	232,725,350	232,598,746
B12	B	MFR - DUPLEXES	95	23,148,190	22,815,732
	B - TOTAL	REAL: RESIDENTIAL MULTI-FAMILY	115	255,873,540	255,414,478
C11	C1	SFR - VACANT LOTS/TRACTS	199	13,770,560	11,349,076
C12	C1	COMMERCIAL - VACANT PLOTTED LOTS/TRACTS	172	68,297,790	43,691,057
C14	C1	RURAL VACANT - LESS THAN 5 ACRES	4	418,490	418,490
	C1 - TOTAL	REAL: VACANT LOTS/TRACTS	375	82,486,840	55,458,623
D10	D1	QUALIFIED OPEN SPACE LAND	47	21,752,280	1,204,958
	D1 - TOTAL	REAL: QUALIFIED LAND	47	21,752,280	1,204,958
E11	E	RURAL LAND AND IMPROVEMENTS NON QUALIFIE	2	1,104,700	1,054,700
	E - TOTAL	REAL: FARM AND RANCH IMPROVEMENTS	2	1,104,700	1,054,700
F10	F1	COMMERCIAL IMPROVEMENTS	142	421,577,800	324,460,074
	F1 - TOTAL	REAL: COMMERCIAL	142	421,577,800	324,460,074
F20	F2	INDUSTRIAL IMPROVEMENTS	2	1,192,420	1,001,761
	F2 - TOTAL	REAL: INDUSTRIAL	2	1,192,420	1,001,761
J20	J	GAS COMPANIES	1	10,133,640	10,133,640
J30	J	ELECTRIC COMPANIES	1	7,231,530	7,231,530
J40	J	TELEPHONE COMPANIES	4	2,184,410	2,182,830
J51	J	RAILROAD CORRIDOR	2	1,072,620	1,072,620
J70	J	CABLE COMPANIES	6	206,990	206,990
	J - TOTAL	REAL AND TANGIBLE PERSONAL UTILITIES	14	20,829,190	20,827,610
L10	L1	COMMERCIAL BPP	366	47,674,030	47,193,000
	L1 - TOTAL	PERSONAL: COMMERCIAL	366	47,674,030	47,193,000
L20	L2	INDUSTRIAL BPP	1	6,320	6,320
	L2 - TOTAL	PERSONAL: INDUSTRIAL	1	6,320	6,320
M31	M1	MOBILE HOMES ON LEASED SPACES	26	139,790	139,790
	M1 - TOTAL	MOBILE HOMES	26	139,790	139,790
O10	O	RESIDENTIAL - VACANT LOTS AS INVENTORY	65	4,160,000	4,160,000
O11	O	RESIDENTIAL - IMPROVEMENTS AS INVENTORY	1	100	100
	O - TOTAL	REAL PROPERTY: INVENTORY	66	4,160,100	4,160,100
S10	S	SPECIAL INVENTORY	7	888,760	888,750
	S - TOTAL	SPECIAL INVENTORY	7	888,760	888,750

Dallas Central Appraisal District
Certified Estimated Value Report
Property Class Breakdown

GRAND TOTALS	6,591	3,391,280,670	2,990,199,054
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D. Consent Agenda

Subject: 5. Approve a resolution suspending the August 4, 2025, effective date of Oncor Electric Delivery Company's requested rate change to permit the City time to study the request and to establish reasonable rates; approving cooperation with the Steering Committee of Cities Served by Oncor to hire legal and consulting services and to negotiate with the Company and direct any necessary litigation and appeals; finding that the meeting at which this resolution is passed is open to the public as required by law; requiring notice of this resolution to the Company and legal counsel for the Steering Committee.

Meeting	August 4, 2025 - City Council Meeting
Access	Public
Type	Action (Consent)
Fiscal Impact	None
Recommended Action	Approve a resolution suspending the August 4, 2025, effective date of Oncor Electric Delivery Company's requested rate change to permit the City time to study the request and to establish reasonable rates; approving cooperation with the Steering Committee of Cities Served by Oncor to hire legal and consulting services and to negotiate with the Company and direct any necessary litigation and appeals.
Goals	Be a model of financial stewardship through growth management; responsible investment; and financial transparency.

BACKGROUND

Oncor Electric Delivery Company ("Oncor" or "the Company") filed an application on or about June 26, 2025, with cities retaining original jurisdiction seeking to increase system-wide transmission and distribution rates by about \$834 million, or approximately 13% over present revenues. The Company asks the City to approve a 12.3% increase in residential rates and a 51.0% increase in street lighting rates. If approved, an average residential customer would see a bill increase of about \$7.90 per month.

The resolution suspends the July 31, 2025, effective date of the Company's rate increase for the maximum period permitted by law to allow the City, working in conjunction with the Steering Committee of Cities Served by Oncor, to evaluate the filing, determine whether the filing complies with law, and if lawful, to determine what further strategy, including settlement, to pursue.

The law provides that a rate request made by an electric utility cannot become effective until at least 35 days following the filing of the application to change rates. The law permits the City to suspend the rate change for 90 days after the date the rate change would otherwise be effective. If the City fails to take some action regarding the filing before the effective date, Oncor's rate request is deemed administratively approved. *The Sachse City Council did not have a regular meeting scheduled prior to the deadline; therefore, Oncor agreed to set the effective date of the proposed rates on August 4.*

POLICY CONSIDERATIONS

The City of Sachse has retained original jurisdiction over utility rate filings with the City.

RECOMMENDATION

Approve a resolution suspending the August 4, 2025, effective date of Oncor Electric Delivery Company's requested rate change to permit the City time to study the request and to establish reasonable rates; approving cooperation

with the Steering Committee of Cities Served by Oncor to hire legal and consulting services and to negotiate with the Company and direct any necessary litigation and appeals.

File Attachments

1. Resolution_Oncor 2025 Rate Change Suspension

RESOLUTION NO. R-2025-_____

RESOLUTION OF THE CITY OF SACHSE SUSPENDING THE AUGUST 4, 2025, EFFECTIVE DATE OF ONCOR ELECTRIC DELIVERY COMPANY'S REQUESTED RATE CHANGE TO PERMIT THE CITY TIME TO STUDY THE REQUEST AND TO ESTABLISH REASONABLE RATES; APPROVING COOPERATION WITH THE STEERING COMMITTEE OF CITIES SERVED BY ONCOR TO HIRE LEGAL AND CONSULTING SERVICES AND TO NEGOTIATE WITH THE COMPANY AND DIRECT ANY NECESSARY LITIGATION AND APPEALS; FINDING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; REQUIRING NOTICE OF THIS RESOLUTION TO THE COMPANY AND LEGAL COUNSEL FOR THE STEERING COMMITTEE

WHEREAS, on or about June 26, 2025, Oncor Electric Delivery Company ("Oncor" or "Company"), pursuant to PURA §§ 33.001 and 36.001 filed with the City of Sachse a Statement of Intent to increase electric transmission and distribution rates in all municipalities exercising original jurisdiction within its service area effective August 4, 2025; and

WHEREAS, the City of Sachse is a member of the Steering Committee of Cities Served by Oncor ("Steering Committee") and will cooperate with the 170 similarly situated city members and other city participants in conducting a review of the Company's application and to hire and direct legal counsel and consultants and to prepare a common response and to negotiate with the Company prior to getting reasonable rates and direct any necessary litigation; and

WHEREAS, PURA § 36.108 grants local regulatory authorities the right to suspend the effective date of proposed rate changes for ninety (90) days after the date the rate change would otherwise be effective; and

WHEREAS, PURA § 33.023 provides that costs incurred by Cities in ratemaking proceedings are to be reimbursed by the regulated utility.

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SACHSE, TEXAS:

SECTION 1. That the August 4, 2025, effective date of the rate request submitted by Oncor on or about June 26, 2025, be suspended for the maximum period allowed by law to permit adequate time to review the proposed changes and to establish reasonable rates.

SECTION 2. That as indicated in the City’s resolution approving membership in the Steering Committee, the Executive Committee of Steering Committee is authorized to hire and direct legal counsel and consultants, negotiate with the Company, make recommendations regarding reasonable rates, and to intervene and direct any necessary administrative proceedings or court litigation associated with an appeal of a rate ordinance and the rate case filed with the City or Public Utility Commission.

SECTION 3. That the City’s reasonable rate case expenses shall be reimbursed by Oncor.

SECTION 4. That it is hereby officially found and determined that the meeting at which this Resolution is passed is open to the public as required by law and the public notice of the time, place, and purpose of said meeting was given as required.

SECTION 5. That a copy of this Resolution shall be sent to Oncor Electric Delivery Company LLC, 1616 Woodall Rodgers Freeway, Dallas, Texas 75202 and to Thomas Brocato, Counsel to the Steering Committee, at Lloyd Gosselink Rochelle & Townsend, P.C., P.O. Box 1725, Austin, Texas 78767-1725.

DULY RESOLVED AND ADOPTED by the City Council of the City of Sachse, Texas, this the 4th day of August 2025.

CITY OF SACHSE, TEXAS

Jeff Bickerstaff, Mayor

ATTEST:

Leah K Granger, City Secretary

D. Consent Agenda

Subject:	6. Accept the submission of the 2025 no-new-revenue tax rate of \$0.657453 per \$100 taxable value and the voter-approval tax rate of \$0.793341 per \$100 taxable value.
Meeting	August 4, 2025 - City Council Meeting
Access	Public
Type	Action (Consent)
Fiscal Impact	None
Recommended Action	Accept the submission of the 2025 no-new-revenue tax rate of \$0.657453 per \$100 taxable value and the voter-approval tax rate of \$0.793341 per \$100 taxable value.
Goals	Be a model of financial stewardship through growth management; responsible investment; and financial transparency.

BACKGROUND

State law requires municipalities to submit to their governing boards and publish on the City's website a notice showing their no-new-revenue and voter-approval tax rates for the upcoming fiscal year. This item is being submitted for transparency purposes relative to the no-new-revenue rate.

The no-new revenue rate is the rate that will produce the same amount of tax revenue if applied to the same properties in both 2024 and 2025. The voter-approval rate is the highest tax rate the City can set without holding an election to seek voter approval of the rate.

All taxing units that levied property taxes in 2024 and intend to levy them in 2025 must calculate a no-new-revenue tax rate and a voter-approval tax rate. Although the actual calculation is more detailed, the City's no-new-revenue tax rate is generally equal to the prior year's taxes divided by the current taxable value of properties that were also on the tax roll in the prior year.

The no-new-revenue tax rate is intended to enable the public to evaluate the relationship between taxes for the current year and taxes that a proposed tax rate would produce if applied to the same properties in both years.

The voter-approval rate is split into two separate components: an operating and maintenance rate and a debt rate. The voter-approval rate calculation allows municipalities to raise 3.5 percent of the prior year's operating and maintenance money, plus the necessary debt rate. The City's current property tax rate of \$0.650416 per \$100 of taxable value is slightly below the no-new-revenue tax rate of \$0.657453.

POLICY CONSIDERATIONS

Section 26.04 of the Texas Tax Code states that by August 7, or as soon thereafter as practicable, the designated officer or employee shall submit the no-new-revenue and voter-approval tax rates to the City Council. State law also requires municipalities to publish the no-new-revenue tax rate and a voter-approval tax rate and to hold one public hearing if the proposed tax rate exceeds the lower of the no-new revenue or voter-approval tax rate.

RECOMMENDATION

Accept the submission of the 2025 no-new-revenue tax rate of \$0.657453 per \$100 taxable value and the voter-approval tax rate of \$0.793341 per \$100 taxable value.

File Attachments

1. 2025 Tax Rate Calculation Worksheet

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

DB
7/30/25

AR 7/29

Form 50-856

City of Sachse

469.429.4772

Taxing Unit Name

Phone (area code and number)

3815-B Sachse Rd., Sachse, TX 75048

www.cityofsachse.com

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 4,587,570,587
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 652,377,305
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,935,193,282
4.	Prior year total adopted tax rate.	\$ 0.650416 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 310,466,120 B. Prior year values resulting from final court decisions: - \$ 288,038,176 C. Prior year value loss. Subtract B from A. ³	\$ 22,427,944
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 96,562,141 B. Prior year disputed value: - \$ 8,888,693 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 87,673,448
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 110,101,392

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 4,045,294,674
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 10,328 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 5,013,750 C. Value loss. Add A and B. ⁶	\$ 5,024,078
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year 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.	\$ 5,024,078
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 484,388,016
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 3,555,882,580
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 23,128,029
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 118,915
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 23,246,944
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 4,596,965,967 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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 576,684,729 E. Total current year value. Add A and B, then subtract C and D.	\$ 4,020,281,238

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 340,768,495	
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0	
C.	Total value under protest or not certified. Add A and B.	\$ 340,768,495
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 736,017,941
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 3,625,031,792
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 89,125,632
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 89,125,632
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 3,535,906,160
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.657453 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$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.

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)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.456209 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,045,294,674
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 18,454,998
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 83,415 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 2,209,821 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ -2,126,406 E. Add Line 31 to 32D.	\$ 16,328,592
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,535,906,160
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.461793 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ <u>0</u> B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u> B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.461793</u> /\$100 ✓
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 C. Add Line 41B to Line 40.	\$ <u>0.461793</u> /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.477955</u> /\$100 ✓

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹ Enter debt amount \$ 8,435,388 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.	\$ 8,435,388
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 814,971
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 7,620,417
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 100.00 % B. Enter the prior year actual collection rate..... 100.59 % C. Enter the 2023 actual collection rate. 101.11 % D. Enter the 2022 actual collection rate. 102.10 % 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%. ³⁴	100.59 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 7,575,720
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,625,031,792
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.208983 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.686938 /\$100
D50.	Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	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. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,625,031,792
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.657453 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.657453 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.686938 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.686938 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,625,031,792
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.686938 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	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 (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.797018 /\$100 \$ 0.092777 /\$100 \$ 0.704241 /\$100 \$ 0.650416 /\$100 \$ 0.053825 /\$100 \$ 3,409,925,013 \$ 1,835,392
65.	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 (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.803834 /\$100 \$ 0.129965 /\$100 \$ 0.673869 /\$100 \$ 0.650416 /\$100 \$ 0.023453 /\$100 \$ 3,203,315,705 \$ 751,273
66.	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 (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.780381 /\$100 \$ 0.086497 /\$100 \$ 0.693884 /\$100 \$ 0.650416 /\$100 \$ 0.043468 /\$100 \$ 2,922,793,670 \$ 1,270,479
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 3,857,144 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.106403 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.793341 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁸ 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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.461793 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,625,031,792
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.013792 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.208983 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.684568 /\$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.⁵⁰

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.⁵¹

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.650416 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate 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 <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 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 <i>form 50-856-a, 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. ⁵³ 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
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,555,882,580
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,535,906,160
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)⁴⁹ Tex. Tax Code §26.063(a)(1)⁵⁰ Tex. Tax Code §26.042(b)⁵¹ Tex. Tax Code §26.042(f)⁵² Tex. Tax Code §26.042(c)⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.793341 /\$100 ✓

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.657453 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.793341 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

De minimis rate. \$ 0.684568 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

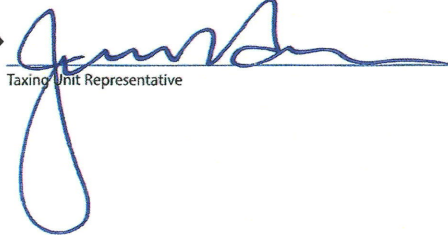
SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

**print
here**

John R. Ames, PCC, CTA

Printed Name of Taxing Unit Representative

**sign
here**


Taxing Unit Representative

Date

7.29.25

**sign
here**


Taxing Unit Representative

Date

7/30/25

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

E. Discussion Items

Subject: 1. Receive the quarterly 2021 Bond update.

Meeting August 4, 2025 - City Council Meeting

Access Public

Type Discussion

Fiscal Impact None

Recommended Action Receive the quarterly 2021 Bond update.

Goals Strategically invest in the City's existing and future infrastructure.
Provide a high quality of life environment for families; individuals; businesses; and other organizations in Sachse.
Meet the public safety needs of a growing citizen; student; and business population.

BACKGROUND

The last 2021 Bond update was presented at the April 7, 2025, City Council meeting. Sachse residents approved four propositions on the November 2021 Bond Election ballot.

The projects include:

- Designing the expansion and upgrades to Sachse Road, from Miles Road to the city limits
- Upgrading and developing:
 - Bailey-Hooper Road, from SH 78 to Sachse Road
 - Williford Road, from SH 78 to Bailey Road
 - West Creek Lane, from Sachse Road to Timbercreek Court
- Reconstructing the City of Sachse neighborhood and residential streets within the city limits
- Design and construct a new City animal shelter to facilitate adoptions

POLICY CONSIDERATIONS

There are no policy considerations affiliated with this item.

RECOMMENDATION

Receive the quarterly 2021 Bond update.

File Attachments

1. Presentation_Quarterly Bond Update_August_2025_FINAL

2021 Bond Projects Update

City Council
August 4, 2025



Overview

- Approved Bond Projects
- Bailey-Hooper Road
- Sachse Road Phase 2
- Williford Road
- West Creek Lane
- Neighborhood Packages
- Future Bond Projects Timeline



Approved Bond Projects

Sachse residents voted to approve four propositions included on the November 2021 bond election ballot. The projects include:

- Designing the expansion and upgrades to Sachse Road, from Miles Road to the city limits
 - These updates include the construction of the road, along with associated sidewalks, drainage, signage, lighting, curbs, traffic safety improvements, landscaping, and more
- Upgrading and developing several City of Sachse streets and roads
 - This includes traffic safety, sidewalks and pedestrian rights-of-way (ROW), curbs and related drainage, utility relocations, and more. The roads or streets are:
 - Bailey-Hooper Road, from SH 78 to Sachse Road
 - Williford Road, from SH 78 to Bailey Road
 - West Creek Lane, from Sachse Road to Timbercreek Court



Approved Bond Projects (cont.)

- Reconstructing City of Sachse neighborhood and residential streets within the city limits
 - This could include expanding the roads or streets, enhancing or creating sidewalks, intersections, providing lighting, traffic safety, drainage improvements, and more
- Design and construct a new City animal shelter to facilitate adoptions



Bailey-Hooper Road

- Project is approximately 25% completed
- Water and sanitary sewer is installed from Sachse Road to Williford Road
- Storm drainage is being installed from Anthony Lane to Williford Road
- Road is open south of Anthony Lane
- Additional roadway paving is anticipated to begin from Anthony Lane to Williford Road in the next 30-60 days
- Anticipated completion will be fall 2025 (pending any further weather delays)





Sachse Road Phase 2

- Limits: Miles Road to Merritt Road
- Conceptual plan and layout is complete
- Staff is reviewing the 90% design plans
- Easement and ROW documents have been submitted for review. Staff will work with consultants on acquisition of several parcels
- Construction anticipated in summer 2026



Williford Road

- Limits: SH 78 to Bailey Road
- Working towards 60% design plans



West Creek Lane

- Limits: Sachse Road to Timbercreek Court
- Working towards 90% design plans

Neighborhood Packages

- Funding has been accelerated, and staff has prepared projects for construction in FY 2024-2025 and FY 2025-2026
- Projects have been awarded to each contractor and are under construction:
 - Industrial Drive/Park Lane – under design
 - Creek Crossing – panels removed and subgrade preparation
 - Alberta Circle, Cedar Creek Lane alley, Cedar Brook Court– panels removed and subgrade preparation
 - Seventh Street – work to begin late summer 2025
 - Jewel Street alley – work to begin late summer 2025
 - Rustic Street and alley – work to begin late summer 2025
 - Maple Shade Avenue alley and Ridgeview Drive – work to begin late summer 2025







SAK[SEE] OUR PROGRESS

Bailey-Hooper Road



August 2025

Construction 25% completed

October 2024

Franchise relocation underway
Construction begins

May 2024

All project bids rejected. Revised contract language will allow the best-value bid to be selected rather than the lowest responsible bid

December 2023

Finalizing construction documents
On schedule to advertise Q1 of 2024

July 2023

60% plans submitted for staff review

January 17, 2023

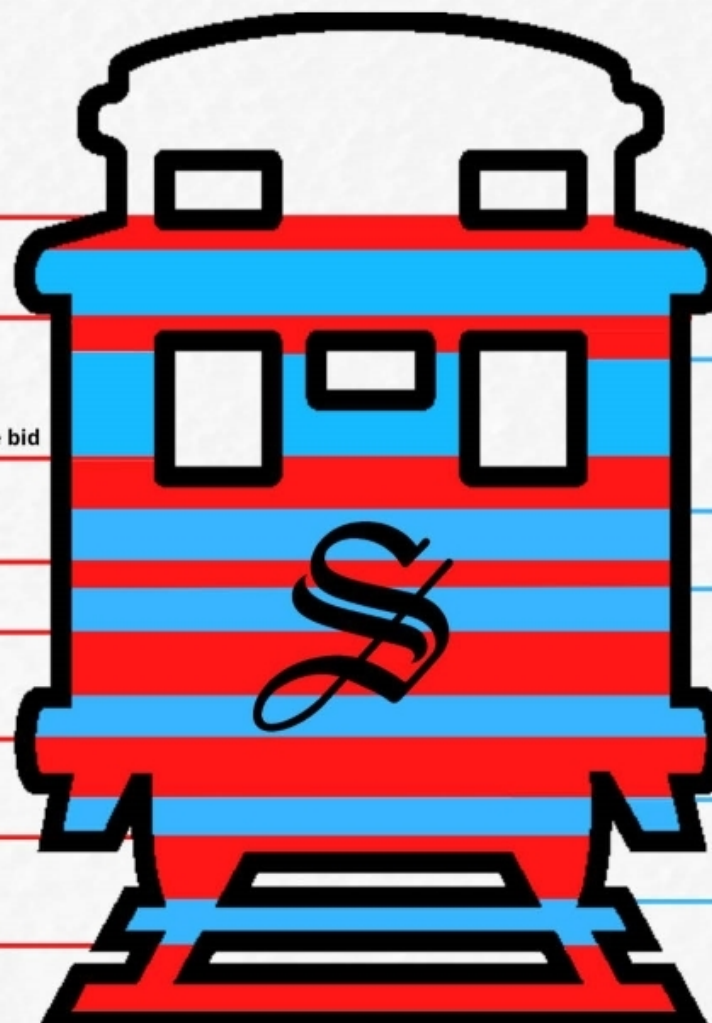
City Council discussed conceptual layout of project

As of June 20, 2022

Topographic survey/
design survey 80% completed

January 18, 2022

Professional service agreement executed



April 2025
Construction 10% completed

August 2024
Construction contract awarded to
McMahon Contracting LP

March 2024
Final plans and specifications have
completed review
Advertising last week of March
Award construction contract in May

August 2023
Plan comments returned to consultant

April 6, 2023
Held open house for residents
affected by the project

July 18, 2022
*Asphalt overlay project on
Bailey Rd/Anthony Ln begins

As of June 20, 2022
Traffic counts completed

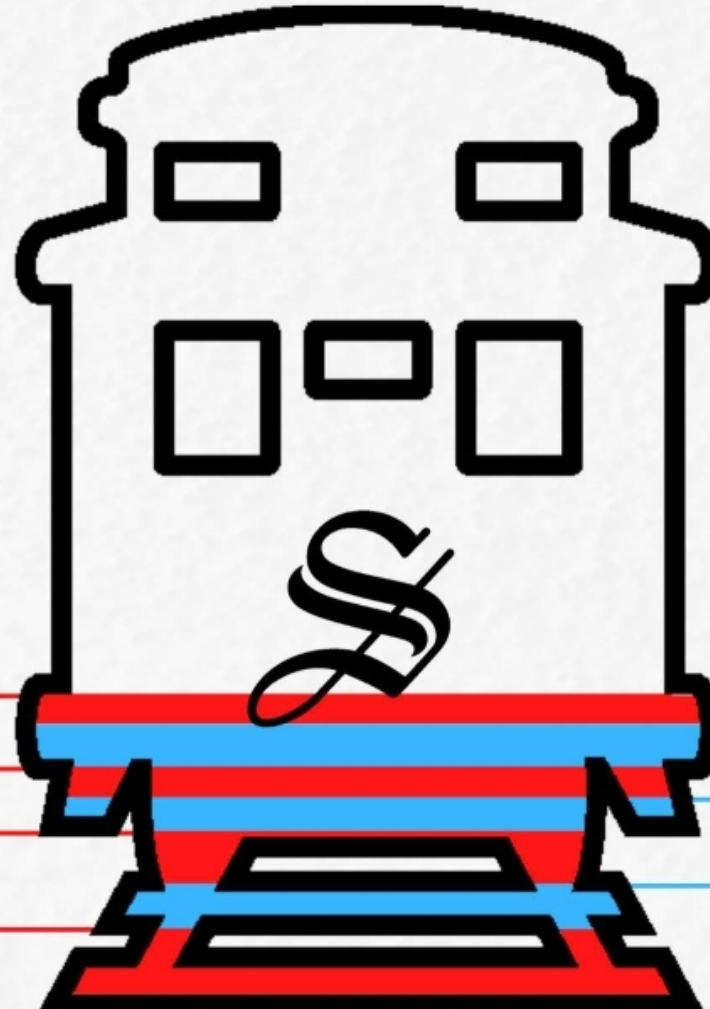
* Please note that this project
was not funded by the bond





SAK[SEE] OUR PROGRESS

Sachse Road Phase 2



August 2025
90% design underway

November 2024
30% design underway

August 2024
Designs 30% completed

February 2024
Professional Services Agreement with
Garver USA for design approved

April 2025
Designs 60% completed

August 2024
Concept plans completed

March 2024
Currently under design





SAK[SEE] OUR PROGRESS

Williford Road



April 2025
Working toward 30% construction plans

August 2025
Designs nearly 60% completed





SAK[SEE] OUR PROGRESS

West Creek Lane



April 2025
Working toward 30% construction plans

August 2025
Designs nearly 90% completed



Future Bond Project Schedule

- Sachse Road Phase 3
 - Fall 2025 - begin design
 - Construction 2026/2027

Completed Bond Projects

- Sachse Animal Shelter

All information on the bond process can be found at www.cityofsachse.com/bond2021



E. Discussion Items

Subject: 2. Receive an update on the 89th Regular Legislative Session and the 89th (1) Special Legislative Session.

Meeting August 4, 2025 - City Council Meeting

Access Public

Type Discussion

Fiscal Impact None

Recommended Action Receive an update on the 89th Regular Legislative Session and the 89th (1) Special Legislative Session.

Goals Provide excellent government services to Sachse citizens.

BACKGROUND

The 89th regular legislative session convened on January 14, 2025, and concluded on June 2, 2025. Governor Abbott subsequently called a special session beginning on July 21, 2025, to address matters related to vetoed legislation and other outstanding issues not resolved during the regular session.

This session marked another record-breaking year in terms of legislative activity, with more than 8,700 bills filed, surpassing the previous record set during the 88th session. Despite the volume, the passage rate was notably lower than average, with only approximately 14% of filed bills ultimately enacted into law.

Given the sheer number of bills introduced, staff have focused on presenting the major legislative actions from the 89th session that are most relevant to municipal operations and that may specifically impact the City of Sachse.

POLICY CONSIDERATIONS

Bills presented will have policy impacts as well as operational impacts on the City of Sachse. Staff will review these items with the City Attorney and will make the required changes as needed.

RECOMMENDATION

Receive an update on the 89th Regular Legislative Session and the 89th (1) Special Legislative Session.

File Attachments

1. Presentation_89 Texas State Legislative Update_FINAL

89th Texas Legislative Session

City Council
August 4



Overview

- 89th Texas Legislature Overview
- Special Legislative Session Agenda
- Governor Abbott's Priorities
- Legislation Impacting Sachse
 - City Finance
 - Public Safety
 - Land Use
 - Open Government and Elections
 - City Administration
- Next Steps



89th Texas Legislature Overview

- 89th Legislative Session – by the numbers
- 9,014 bills and joint resolutions filed – 2,189 tracked bills (24%)
- 1,231 bills passed – 262 tracked bills passed
- Special Legislative Session began on July 21



Special Legislative Session Agenda

- Flood warning systems
- Flood emergency communications
- Relief funding for hill country floods
- Natural disaster preparation and recovery
- Eliminate STAAR test
- Cut property taxes
- Protect children from THC
- Regulate hemp-derived products
- Protect unborn children
- Ban taxpayer-funded lobbying
- Protect human trafficking victims
- Police personnel records
- Protect women's spaces
- Attorney general election powers
- Redistricting
- Title theft and deed fraud
- Water project incentives
- State judicial department



Governor Abbott Priorities

- Property tax relief
- Water infrastructure investment
- Teacher pay raise
- Expanded career training
- School choice
- Bail reform
- Texas cyber command

City Finance – effective Sept. 1

- S.B. 1851 – Penalties for failure to complete audit

Public Safety – effective Sept. 1

- H.B. 198 – Periodic cancer screenings for firefighters

Land Use – effective Sept. 1

- H.B. 24 – Zoning protest reform
- H.B. 2559 – Development moratorium limitations
- S.B. 1883 – Impact fee limitations
- S.B. 2835 – Single staircase multi-story residential building regulations
- S.B. 785 – Clarifying that cities must allow HUD-Code manufactured homes in at least one residential or HUD-Code manufactured home specific zoning district (effective Sept. 1, 2026)

Open Government and Elections

- H.B. 1522 – Public meeting notice requirements (effective Sept. 1)
- H.B. 3112 – Confidentiality of cybersecurity discussions (effective immediately)
- H.B. 4310 – Councilmember right of access to public information (effective Sept. 1)
- S.B. 1025 – “THIS IS A TAX INCREASE” ballot language (effective immediately)

City Administration

- H.B. 149 – AI regulations (effective Jan. 1, 2026)
- H.B. 3512 – AI training requirements (effective Jan. 1, 2026)
- H.B. 223 – Competitive bidding for lobbying over \$100,000 (effective Sept.1)
- H.B. 1173 – Competitive bidding threshold raised to \$100,000 (effective Sept. 1)
- H.B. 762 – Severance pay limitations (effective Sept. 1)
- H.B. 2464 – Home-based business regulations (effective immediately)
- H.B. 2844 – Food truck regulations (effective July 1, 2026)
- H.B. 5057 – Solid waste franchise agreement limitations (effective immediately)
- S.B. 541 – Cottage food production regulations (effective Sept. 1)



Next Steps

- The 89th Legislative Special Session began July 21, 2025
- Special sessions can last up to 30 days
- Only the Governor can call a special session and set the agenda
- Legislature may only consider items designated by the Governor
- Updates will be provided once the session concludes

G. Action Resulting from Executive Session

Subject: 1. Take any action as a result of Executive Session regarding the deliberation of real property.

Meeting August 4, 2025 - City Council Meeting

Access Public

Type Action

Recommended Action Take any action as a result of Executive Session regarding the deliberation of real property.

Goals

BACKGROUND

POLICY CONSIDERATIONS

RECOMMENDATION

Take any action as a result of Executive Session regarding the deliberation of real property.

File Attachments

None

G. Action Resulting from Executive Session

Subject: 2. Take any action as a result of Executive Session regarding personnel matters.

Meeting August 4, 2025 - City Council Meeting

Access Public

Type Action, Discussion

Fiscal Impact None

Recommended Action Take any action as a result of Executive Session regarding personnel matters.

Goals

BACKGROUND

POLICY CONSIDERATIONS

RECOMMENDATION

Take any action as a result of Executive Session regarding personnel matters.

File Attachments None
