



Sachse, Texas

Sachse City Hall
3815 Sachse Road
Building B
Sachse, Texas 75048

Meeting Agenda City Council Special Meeting

Monday, August 29, 2011

6:30 PM

Council Chambers

The Mayor and Sachse City Council request that all cell phones and pagers be turned off or set to vibrate. Members of the audience are requested to step outside the Council Chambers to respond to a page or to conduct a phone conversation.

The City Council of the City of Sachse will hold a Special Meeting on Monday, August 29, 2011, at 6:30 p.m. in the Council Chambers at the Sachse City Hall, 3815 Sachse Road, Building B, Sachse, Texas to consider the following items of business:

1 OPEN SPECIAL MEETING

2 AGENDA ITEMS

[11-0358](#)

Consider receipt of the City Manager's proposed budget of programs and services for Fiscal Year 2011-2012.

Executive Summary

The City Charter requires that the City Manager present a proposed budget for operations of the City for the upcoming year to the City Council in August of each year.

Tonight the Council will receive the proposed budget. Approval of the final budget will be at a Council meeting on September 12, 2011.

[11-0355](#)

Conduct the first Public Hearing to discuss the proposed 2011 - 2012 Fiscal Year Budget.

[11-0353](#)

Conduct the first Public Hearing on Proposed tax rate for Fiscal Year 2011 - 2012.

Attachments: [Notice of Tax Revenue Increase Dallas County Calculations](#)
[Taxable Values-Rates-Tax Ratios](#)

Please Note: the budget workshop is for City Council and staff discussion. Citizen input is not permitted at this point on the agenda.

[11-0357](#)

Budget Workshop: Discuss the 2011 - 2012 Fiscal Year Budget and

Property Tax Rolls.

Attachments: [2011 ETR Calculations](#)
[TNT WORKSHEET 08-11-2011](#)
[DCAD 2011 Certificate of Appraisal Roll](#)
[CCAD 2011 Certificate of Appraisal Roll](#)
[2011 TNT Planning Calendar](#)

3 ADJOURNMENT

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

Note: The Sachse City Council reserves the right to convene into Executive Session pursuant to the Texas Government Code, Title 5, Chapter 551 regarding posted items on the regular meeting agenda.

State law prohibits the introduction or discussion of any item of business not posted at least seventy-two (72) hours prior to the meeting time. Therefore, during Citizen Input for example, the Council is prohibited by state law to deliberate or take action on any issues introduced by the public other than to take them under advisement.

Posted: August 26, 2011; 5:00 p.m. Terry Smith, City Secretary _____.

If you plan to attend this public meeting and you have a disability that requires special arrangements at the meeting, please contact Terry Smith, City Secretary, at (972) 495-1212, 48 business hours prior to the scheduled meeting date. Reasonable accommodations will be made to assist your needs.



Legislation Details (With Text)

File #: 11-0358 **Version:** 3 **Name:** Receipt of Proposed Budget
Type: Regular Agenda Item **Status:** Agenda Ready
File created: 8/25/2011 **In control:** City Council
On agenda: 8/29/2011 **Final action:**
Title: Consider receipt of the City Manager's proposed budget of programs and services for Fiscal Year 2011-2012.

Executive Summary

The City Charter requires that the City Manager present a proposed budget for operations of the City for the upcoming year to the City Council in August of each year.

Tonight the Council will receive the proposed budget. Approval of the final budget will be at a Council meeting on September 12, 2011.

Sponsors:

Indexes:

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
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Title

Consider receipt of the City Manager's proposed budget of programs and services for Fiscal Year 2011-2012.

Executive Summary

The City Charter requires that the City Manager present a proposed budget for operations of the City for the upcoming year to the City Council in August of each year.

Tonight the Council will receive the proposed budget. Approval of the final budget will be at a Council meeting on September 12, 2011.

Background

A proposed budget is presented to Council during the month of August each year.

Policy Considerations

This document sets the financial and operational direction of the City for the next year.

Budgetary Considerations

The final 2011-2012 budget will provide funding for continued operations of the City for the upcoming year.

Staff Recommendations

Staff recommends that the Council receive the proposed fiscal year 2011-2012 budget.



Legislation Details (With Text)

File #: 11-0355 **Version:** 1 **Name:** FY 2012 Proposed Budget
Type: Regular Agenda Item **Status:** Agenda Ready
File created: 8/25/2011 **In control:** City Council
On agenda: 8/29/2011 **Final action:**
Title: Conduct the first Public Hearing to discuss the proposed 2011 - 2012 Fiscal Year Budget.
Sponsors:
Indexes:
Code sections:
Attachments:

Date	Ver.	Action By	Action	Result
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Title

Conduct the first Public Hearing to discuss the proposed 2011 - 2012 Fiscal Year Budget.

Background

The City Manager's 2011 - 2012 Proposed Budget for citywide programs and services was presented to City Council on August 29, 2011. Budget binders with budget data were distributed for City Council review and consideration. The proposed budget has been posted on the City's web page. A copy of the proposed budget is on file with the City Secretary for public inspection.

This item is for budget discussion purposes regarding proposed revenues and expenditures and supporting tax levy. The 2011 - 2012 Budget can be amended for revenues and expenditures by the City Council prior to the adoption of the Budget Ordinance which is proposed for September 12, 2011.

Policy Considerations

This document sets the financial and operational direction of the City for the next year.

Budgetary Considerations

The final 2011 - 2012 budget will provide funding for continued operations of the City for the upcoming year.

Staff Recommendations

Staff recommends that the Council conduct the public hearing for citizen input on the proposed FY 2010 - 2011 operating budget for future consideration. Please bring budget binders to the meeting.



Legislation Details (With Text)

File #: 11-0353 **Version:** 1 **Name:** First Public Hearing on Proposed Tax Rate FY 2012
Type: Regular Agenda Item **Status:** Agenda Ready
File created: 8/25/2011 **In control:** City Council
On agenda: 8/29/2011 **Final action:**
Title: Conduct the first Public Hearing on Proposed tax rate for Fiscal Year 2011 - 2012.
Sponsors:
Indexes:
Code sections:
Attachments: [Notice of Tax Revenue Increase Dallas County Calculations](#)
[Taxable Values-Rates-Tax Ratios](#)

Date	Ver.	Action By	Action	Result
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Title

Conduct the first Public Hearing on Proposed tax rate for Fiscal Year 2011 - 2012.

Background

This is the first of two mandated public hearings on the tax rate when the proposed tax rate exceeds the effective tax rate. The second public hearing is scheduled for September 6th.

On August 15th the City Council by motion approved to place a proposal on the September 12, 2011, City Council Agenda a motion to adopt a tax rate greater than the Effective Tax Rate (ETR) of the \$0.715669 per \$100 of assessed value. The ETR is the tax rate that will generate the same amount of tax revenue as the prior year. The proposed tax rate not to exceed \$0.775819 is 8.4% greater than the ETR.

Policy Considerations

In general, if a taxing unit's tax rate will raise more property tax revenue than the preceding year, the City Council must hold two public hearings in compliance with chapter 26 of the Texas Property Tax Code.

Budgetary Considerations

On September 13, 2010 the City Council will need to consider setting and adopting a tax rate that supports the overall budget objectives as proposed for FY 2011 - 2012. The proposed tax rate is not to exceed \$0.775819 per \$100 of assessed value and is estimated to generate \$9,490,821 in tax revenue to support maintenance and operations and pay the City's annual debt service commitment. The tax revenue generated is estimated to be \$910,884 more than 2010-2011.

Staff Recommendations

This agenda item is in compliance with "truth-in-taxation" law as outlined in Chapter 26 of the Property Tax Code and therefore is a public hearing to be opened for public input on the proposed tax rate of \$0.775819.

The Mayor will need to announce that the 2nd publish hearing will be held on September 6, 2011 and the proposed rate is scheduled to be voted on and a tax rate adopted at a special meeting of City Council on September 12, 2011.

NOTICE OF TAX REVENUE INCREASE

The City of Sachse conducted public hearings on August 29, 2011 and September 6, 2011 on a proposal to increase the total tax revenues of the City of Sachse from properties on the tax roll in the preceding year by 8.40 percent.

The total tax revenue proposed to be raised last year at last year's tax rate of \$0.705819 for each \$100 of taxable value was \$8,131,981.

The total tax revenue proposed to be raised this year at the proposed tax rate of \$0.775819 for each \$100 of taxable value, excluding tax revenue to be raised from new property added to the tax roll this year, is \$8,782,988.

The total tax revenue proposed to be raised this year at the proposed tax rate of \$0.775819 for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year, is \$9,008,023.

The City of Sachse of City of Sachse is scheduled to vote on the tax rate that will result in that tax increase at a public meeting to be held on September 12, 2011 at City Hall, 3815 B Sachse Rd, Sachse, TX at 6:30 pm.

CITY OF SACHSE
TAXABLE VALUES / TAX RATES / TAX RATIOS

	ACTUAL	ACTUAL	ACTUAL	Adopted Rate	Proposed Rate
	2007-08	2008-09	2009-10	2010-11	2011-2012
TAXABLE VALUE (NET)	1,130,701,325	1,285,318,770	1,145,174,613	1,215,600,174	1,223,329,301
% CHANGE in TAXABLE VALUE	9.53%	9.53%	13.67%	-5.42%	6.82%
NEW CONSTRUCTION	61,982,549	61,982,549	26,782,088	26,782,088	29,030,172
BUILDING PERMITS (Fiscal Year)	225	269	285	300	300
TRUTH-IN-TAXATION					
EFFECTIVE TAX RATE	0.535226	0.535226	0.634644	0.712129	0.715669
EFFECTIVE MAINT & OPER	0.475771	0.475771	0.534144	0.517939	0.541187
M&O ROLLBACK (1.08)	0.513833	0.513833	0.576876	0.559374	0.584481
DEBT SERVICE RATE	0.055825	0.055825	0.191925	0.239011	0.242017
ROLL BACK RATE	0.569658	0.569658	0.813800	0.798385	0.826498
TAX RATE					
GENERAL FUND - O&M	0.497583	0.513894	0.513894	0.533894	0.603894
DEBT SERVICE - I&S	0.055825	0.096106	0.191925	0.171925	0.171925
TOTAL ----->	0.553408	0.610000	0.705819	0.705819	0.775819
TAX LEVY					
GENERAL FUND - O&M	5,626,178	6,605,176	5,884,984	6,490,016	7,387,612
DEBT SERVICE - I&S	631,214	1,235,268	2,197,876	2,089,921	2,103,209
TOTAL ----->	6,257,392	7,840,444	8,082,860	8,579,937	9,490,821
A.V. TAX - 1 PENNY (NET)=	113,070	128,532	114,517	121,560	122,333
TAX COLLECTION RATE	100.00%	100.00%	100.00%	100.00%	100.00%
TAX COLLECTIONS					
GENERAL FUND - O&M	5,626,178	6,605,176	5,884,984	6,490,016	7,387,612
DEBT SERVICE - I&S	631,214	1,235,268	2,197,876	2,089,921	2,103,209
TOTAL ----->	6,257,392	7,840,444	8,082,860	8,579,937	9,490,821
% Change	9.2%	25.3%	3.1%	1.8%	10.6%
Changes in Revenue	525,040	1,583,053	242,416	2,322,545	1,650,377
TAX RATE RATIO					
GENERAL FUND - O&M	89.91%	84.24%	72.81%	75.64%	77.84%
DEBT SERVICE - I&S	10.09%	15.76%	27.19%	24.36%	22.16%
TOTAL ----->	100.00%	100.00%	100.00%	100.00%	100.00%



Legislation Details (With Text)

File #: 11-0357 **Version:** 1 **Name:** Discuss the 2011 - 2012 FY Budget and Property Tax Rolls 08-31-2011

Type: Regular Agenda Item **Status:** Agenda Ready

File created: 8/25/2011 **In control:** City Council

On agenda: 8/29/2011 **Final action:**

Title: Budget Workshop:Discuss the 2011 - 2012 Fiscal Year Budget and Property Tax Rolls.

Sponsors:

Indexes:

Code sections:

Attachments: [2011 ETR Calculations](#)
[TNT WORKSHEET 08-11-2011](#)
[DCAD 2011 Certificate of Appraisal Roll](#)
[CCAD 2011 Certificate of Appraisal Roll](#)
[2011 TNT Planning Calendar](#)

Date	Ver.	Action By	Action	Result
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Title
Budget Workshop:Discuss the 2011 - 2012 Fiscal Year Budget and Property Tax Rolls.

Background
The City has received the taxable value certifications from Dallas County and Collin County Chief Appraisars. In addition, The Dallas County Tax Collector/Assessor, John Ames has provided the tax rate certifications.

The attached worksheet summarizes the values by each appraisal district and blends the two. The total market value of properties in the city has increased by 1.07% or \$14,158,455. The total taxable property valuation is \$1,223,329,301. The total taxable property in the City has increased by 0.64% or \$7,729,127. New construction was \$29,030,172. The following is a summary of the City's property values:

By County	Collin	Dallas	Total	% Change
Market Values	466,956,997	873,389,490	1,340,346,487	1.07%
Taxable Values	424,323,155	799,006,146	1,223,329,301	0.64%

The following tax calculations were published on August 4 in conformity with the Texas Constitution and Property Tax Code also known as "TRUTH-IN-TAXATION":

Last Year's adjusted taxes including debt taxes	\$8,102,045
2011 Adjusted Tax Base	\$1,132,092,351

2011 Effective Tax Rate	\$0.715669/\$100
2012 Effective Operation Rate (O&M)	\$0.541187/\$100
2012 Maximum Operating Rate (O&M)	\$0.584481/\$100
2012 Debt Rate (I&S)	\$0.242017/\$100
2012 Total Roll Back Rate	\$0.826498/\$100

The Effective Tax Rate is the rate sufficient to generate the same tax revenue as the prior year. The rates above are presented as per \$100 of taxable value. *The total tax revenue from the proposed rate is preliminary and still under evaluation by City Staff.*

Policy Considerations

[Enter Policy Considerations Here]

Budgetary Considerations

The final 2011 - 2012 budget will provide funding for continued operations of the City for the upcoming year.

Staff Recommendations

Discuss the 2012 Fiscal Year budget and property tax rolls.

2011 Effective Tax Rate Worksheet

City of Sachse

Date: 07/27/2011

See Chapter 2 of the Texas Comptroller's 2011 Manual for Taxing Units Other than Schools for an explanation of the effective tax rate.

1. 2010 total taxable value. Enter the amount of 2010 taxable value on the 2010 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).	\$1,231,198,754
2. 2010 tax ceilings. Counties, cities and junior college districts. Enter 2010 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter 0. If your taxing units adopted the tax ceiling provision in 2010 or a prior year for homeowners age 65 or older or disabled, use this step.	\$82,109,683
3. Preliminary 2010 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,149,089,071
4. 2010 total adopted tax rate.	\$0.705819/\$100
5. 2010 taxable value lost because court appeals of ARB decisions reduced 2010 appraised value. A. Original 2010 ARB Values.	\$16,336,669
B. 2010 values resulting from final court decisions.	\$13,730,104
C. 2010 value loss. Subtract B from A.	\$2,606,565
6. 2010 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$1,151,695,636
7. 2010 taxable value of property in territory the unit deannexed after Jan. 1, 2010. Enter the 2010 value of property in deannexed territory.	\$0
8. 2010 taxable value lost because property first qualified for an exemption in 2011. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. 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 to freeport or "goods-in-transit" exemptions.	
A. Absolute exemptions. Use 2010 market value:	\$802,729
B. Partial exemptions. 2011 exemption amount or 2011 percentage exemption times 2010 value:	\$2,445,562
C. Value loss. Add A and B.	\$3,248,291
9. 2010 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 2011. Use only properties that qualified for the first time in 2011; do not use properties that qualified in 2010.	
A. 2010 market value:	\$0
B. 2011 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A.	\$0

10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$3,248,291
11. 2010 adjusted taxable value. Subtract Line 10 from Line 6.	\$1,148,447,345
12. Adjusted 2010 taxes. Multiply Line 4 by line 11 and divide by \$100.	\$8,105,959
13. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2010. Enter the amount of taxes refunded during the last budget year for taxes preceding tax year 2010. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2010. This line applies only to tax years preceding tax year 2010.	\$3,095
14. Taxes in tax increment financing (TIF) for tax year 2010. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2011 captured appraised value in Line 16D, enter 0.	\$7,009
15. Adjusted 2010 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.	\$8,102,045
16. Total 2011 taxable value on the 2011 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.	
A. Certified values	\$1,243,570,710
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this Line based on attorney's advice):	\$0
D. Tax increment financing: Deduct the 2011 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2011 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.	\$606,058
E. Total 2011 value. Add A and B, then subtract C and D.	\$1,242,964,652
17. Total value of properties under protest or not included on certified appraisal roll.	
A. 2011 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.	\$2,277,068
B. 2011 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 are not included at 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.	\$0
C. Total value under protest or not certified: Add A and B.	\$2,277,068
18. 2011 tax ceilings. Enter 2011 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If	\$84,143,167

your taxing units adopted the tax ceiling provision in 2010 or a prior year for homeowners age 65 or older or disabled, use this step.	
19. 2011 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$1,161,098,553
20. Total 2011 taxable value of properties in territory annexed after Jan. 1, 2010. Include both real and personal property. Enter the 2011 value of property in territory annexed.	\$0
21. Total 2011 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2010. 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 unit after Jan. 1, 2009, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2011.	\$29,006,202
22. Total adjustments to the 2011 taxable value. Add Lines 20 and 21.	\$29,006,202
23. 2011 adjusted taxable value. Subtract Line 22 from Line 19.	\$1,132,092,351
24. 2011 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.	\$0.715669/\$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2011 county effective tax rate.	

A county, city or hospital district that adopted the additional sales tax in November 2010 or in May 2011 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet (Appendix 4) on page 35 of the Texas Comptroller's 2011 Truth-in-Taxation Manual sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

2011 Additional Rollback Tax Rate Worksheet

City of Sachse

Date: 07/27/2011

See Chapter 3 of the Texas Comptroller's 2011 Manual for Taxing Units Other than School Districts for an explanation of the rollback tax rate.

26. 2010 maintenance and operations (M&O) tax rate.	\$0.533894/\$100
27. 2010 adjusted taxable value. Enter the amount from Line 11.	\$1,148,447,345
28. 2010 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$6,131,491
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2010. Enter amount from full year's sales tax revenue spent for M&O in 2010 fiscal year, if any. Other units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units enter "0."	\$0
D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units enter 0.	\$0
Enter a negative value if discontinuing a function, or enter a positive value if receiving the function.	
E. Taxes refunded for years preceding tax year 2010: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2010. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2010. This line applies only to tax years preceding tax year 2010.	\$2,253
F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. 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 unit has no 2011 captured appraised value in Line 16D, enter 0.	\$7,009
H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$6,126,735
29. 2011 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$1,132,092,351

TRUTH-IN-TAXATION
Texas Property Tax
Chapter 26 of Property Tax Code

	2010 Tax Roll (as adjusted)	2011 Certified Tax Rolls	Change in Values from 2010 Adjusted Tax Roll	Ratio
Property Value				
Market Values	1,326,188,032	1,340,346,487	14,158,455	1.07%
Collin County	443,314,302	466,956,997	23,642,695	5.33%
Dallas County	882,873,730	873,389,490	(9,484,240)	-1.07%
Taxable Values (after) adjustments	1,215,600,174	1,223,329,301	7,729,127	0.64%
Collin County	403,081,566	424,323,155	21,241,589	5.27%
Dallas County	812,518,608	799,006,146	(13,512,462)	-1.66%
New Construction Values	26,782,088	29,030,172		
Collin County	16,041,248	21,682,898		
Dallas County	10,740,840	7,347,274		
Average Single Family Home Value	177,387	177,973	587	0.33%
Collin County	197,081	200,554	3,473	1.76%
Dallas County	157,692	155,392	(2,300)	-1.46%
Estimated Rates and Values:				
Effective Tax Rate (ETF)	0.712129	0.715669	\$ 0.00354	
Effective O&M Rate	0.517939	0.541187	\$ 0.02325	
Roll Back Tax Rate (8%)	0.559374	0.584481	\$ 0.02511	
Debt Tax Rate	0.239011	0.242017	\$ 0.00301	
Current / Proposed Tax Rate	0.705819	0.775819	\$ 0.07000	9.92%
Debt Rate	0.171925	0.171925	\$ 0.00000	0.00%
Operations and Maintenance	0.533894	0.603894	\$ 0.07000	13.11%
Increase over the ETR	-0.89%	8.40%		
Total Tax Revenue	\$ 8,579,937	\$ 9,490,821		
Debt	2,089,921	2,103,209	13,288	
Operations	6,490,016	7,387,612	897,596	
1¢ on the tax rate (equivalent)	\$ 121,560	\$ 122,333	\$ 773	
Amount of taxes imposed at the effective tax rate	\$ 8,656,641	\$ 8,754,989	\$ 98,347	
Amount of taxes imposed at the preliminary tax rate	\$ 8,579,937	\$ 9,490,821	\$ 910,884	



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

Year: 2011

Jurisdiction: 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*	\$873,389,490
Taxable Value of all Real & Business Personal Property	\$799,006,146

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**	\$2,750,430	\$2,709,055
Values under protest as claimed by property owner or estimated by Appraisal District in event property owner's claim is upheld	\$1,925,301	\$1,896,339
Freeport Estimated Loss		\$0
Estimated Net Taxable		\$1,896,339

I, W. Kenneth Nolan, 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 20th day of July, 2011.

Dallas Central Appraisal District

W. Kenneth Nolan
Executive Director/Chief Appraiser

*Total Value of New Construction in Certified Market Value above	\$7,347,274
**Value of Disputed New Construction in Protested Market Value Above	\$0



Collin Central Appraisal District

PROPERTY TAX CODE, SECTION 26.01(a)

CERTIFICATION OF 2011 APPRAISAL ROLL

FOR: SACHSE CITY

I, Bo Daffin, 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 property taxable by SACHSE CITY and constitutes the appraisal roll for SACHSE CITY with the amounts listed on the attached totals pages, with the heading "2011 Certified Totals".



Signature of Chief Appraiser

July 17, 2011
Date

Note: Approval of the appraisal records by the Collin Central Appraisal District Appraisal Review Board recorded on July 15, 2011.

PROPERTY TAX CODE, SECTION 26.01(c)

CERTIFICATION OF 2011 PROPERTIES UNDER PROTEST AND NOT INCLUDED IN CERTIFIED ROLL ABOVE

FOR: SACHSE CITY

I, Bo Daffin, 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 property taxable by SACHSE CITY but NOT included on the appraisal roll for SACHSE CITY, 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 within the SACHSE CITY were completed by July 15, 2011 and included in the Certified Roll listed above.



Signature of Chief Appraiser

July 17, 2011
Date

**NOTE: Please be advised that the property values appearing on the 'Under ARB Review Totals' page in your certified totals packet reflect the current 2011 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 taxable value Under ARB Review that has been adjusted 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.*

CC: COLLIN COUNTY TAX OFFICE

2011 CERTIFIED TOTALS

Property Count: 2,549

CSA - SACHSE CITY
ARB Approved Totals

7/18/2011 3:52:22PM

Land		Value						
Homesite:		105,468,299						
Non Homesite:		17,985,446						
Ag Market:		8,194,615						
Timber Market:		0			Total Land	(+)	131,648,360	
Improvement		Value						
Homesite:		310,274,661						
Non Homesite:		14,640,289			Total Improvements	(+)	324,914,950	
Non Real		Count	Value					
Personal Property:		95	5,127,808					
Mineral Property:		0	0					
Autos:		0	0		Total Non Real	(+)	5,127,808	
					Market Value	=	461,691,118	
Ag		Non Exempt	Exempt					
Total Productivity Market:		8,170,760	23,855					
Ag Use:		52,699	446		Productivity Loss	(-)	8,118,061	
Timber Use:		0	0		Appraised Value	=	453,573,057	
Productivity Loss:		8,118,061	23,409		Homestead Cap	(-)	157,071	
					Assessed Value	=	453,415,986	
Exemption	Count	Local	State	Total				
DP	27	1,150,000	0	1,150,000				
DV1	15	0	96,000	96,000				
DV2	12	0	94,500	94,500				
DV3	7	0	72,000	72,000				
DV4	5	0	16,080	16,080				
DVHS	4	0	666,252	666,252				
EX	36	0	4,754,819	4,754,819				
EX366	7	0	1,960	1,960				
OV65	142	6,959,348	0	6,959,348				
OV65S	1	50,000	0	50,000	Total Exemptions	(-)	13,860,959	
					Net Taxable	=	439,555,027	
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	4,620,070	2,853,818	16,720.58	19,348.02	26			
OV65	22,936,489	16,790,103	102,153.25	102,994.07	124			
Total	27,556,559	19,643,921	118,873.83	122,342.09	150	Freeze Taxable	(-)	19,643,921
Tax Rate	0.705819							
						Freeze Adjusted Taxable	=	419,911,106

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,082,686.20 = 419,911,106 * (0.705819 / 100) + 118,873.83

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2011 CERTIFIED TOTALS

Property Count: 29

CSA - SACHSE CITY
Under ARB Review Totals

7/18/2011 3:52:22PM

Land		Value				
Homesite:		1,207,325				
Non Homesite:		0				
Ag Market:		0				
Timber Market:		0		Total Land	(+)	1,207,325
Improvement		Value				
Homesite:		3,839,467				
Non Homesite:		6,041		Total Improvements	(+)	3,845,508
Non Real		Count	Value			
Personal Property:		5	213,046			
Mineral Property:		0	0			
Autos:		0	0	Total Non Real	(+)	213,046
				Market Value	=	5,265,879
Ag	Non Exempt	Exempt				
Total Productivity Market:	0	0	0			
Ag Use:	0	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	0	Appraised Value	=	5,265,879
Productivity Loss:	0	0	0			
				Homestead Cap	(-)	6,342
				Assessed Value	=	5,259,537
Exemption	Count	Local	State	Total		
OV65	5	250,000	0	250,000	Total Exemptions	(-)
						250,000
					Net Taxable	=
						5,009,537
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
OV65	797,488	597,488	3,491.07	3,491.07	4	
Total	797,488	597,488	3,491.07	3,491.07	4	Freeze Taxable
Tax Rate	0.705819					(-)
						597,488
						Freeze Adjusted Taxable
						=
						4,412,049

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 34,632.15 = 4,412,049 * (0.705819 / 100) + 3,491.07

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2011 CERTIFIED TOTALS

Property Count: 2,578

CSA - SACHSE CITY
Grand Totals

7/18/2011 3:52:22PM

Land		Value			
Homesite:		106,675,624			
Non Homesite:		17,985,446			
Ag Market:		8,194,615			
Timber Market:		0			
			Total Land	(+)	132,855,685

Improvement		Value			
Homesite:		314,114,128			
Non Homesite:		14,646,330			
			Total Improvements	(+)	328,760,458

Non Real		Count	Value			
Personal Property:	100		5,340,854			
Mineral Property:	0		0			
Autos:	0		0			
				Total Non Real	(+)	
				Market Value	=	466,956,997

Ag		Non Exempt	Exempt			
Total Productivity Market:	8,170,760		23,855			
Ag Use:	52,699		446			
Timber Use:	0		0			
Productivity Loss:	8,118,061		23,409			
				Productivity Loss	(-)	8,118,061
				Appraised Value	=	458,838,936
				Homestead Cap	(-)	163,413
				Assessed Value	=	458,675,523

Exemption	Count	Local	State	Total			
DP	27	1,150,000	0	1,150,000			
DV1	15	0	96,000	96,000			
DV2	12	0	94,500	94,500			
DV3	7	0	72,000	72,000			
DV4	5	0	16,080	16,080			
DVHS	4	0	666,252	666,252			
EX	36	0	4,754,819	4,754,819			
EX366	7	0	1,960	1,960			
OV65	147	7,209,348	0	7,209,348			
OV65S	1	50,000	0	50,000			
					Total Exemptions	(-)	14,110,959

Net Taxable = 444,564,564

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	4,620,070	2,853,818	16,720.58	19,348.02	26			
OV65	23,733,977	17,387,591	105,644.32	106,485.14	128			
Total	28,354,047	20,241,409	122,364.90	125,833.16	154	Freeze Taxable	(-)	20,241,409
Tax Rate	0.705819							

Freeze Adjusted Taxable = 424,323,155

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,117,318.35 = 424,323,155 * (0.705819 / 100) + 122,364.90

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2011 CERTIFIED TOTALS

Property Count: 2,549

CSA - SACHSE CITY
ARB Approved Totals

7/18/2011

3:52:40PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	2,091		\$17,767,019	\$405,329,207
B	MULTIFAMILY RESIDENCE	1		\$0	\$11,255,831
C	VACANT LOT	91		\$0	\$3,384,075
D1	QUALIFIED AG LAND	22	360.6609	\$0	\$8,170,760
D2	NON-QUALIFIED LAND	12	57.9743	\$0	\$2,767,257
E	FARM OR RANCH IMPROVEMENT	4		\$0	\$295,701
F1	COMMERCIAL REAL PROPERTY	11		\$0	\$7,909,367
F2	INDUSTRIAL REAL PROPERTY	3		\$0	\$542,148
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	1		\$0	\$2,093,550
J4	TELEPHONE COMPANY (INCLUDING CO-O	3		\$0	\$1,642,723
J5	RAILROAD	4		\$0	\$0
J6	PIPELAND COMPANY	1		\$0	\$1,225
J7	CABLE TELEVISION COMPANY	2		\$0	\$18,552
L1	COMMERCIAL PERSONAL PROPERTY	81		\$0	\$1,369,798
O	RESIDENTIAL INVENTORY	205		\$3,535,150	\$12,154,145
X	TOTALLY EXEMPT PROPERTY	43		\$0	\$4,756,779
	Totals		418.6352	\$21,302,169	\$461,691,118

2011 CERTIFIED TOTALS

Property Count: 29

CSA - SACHSE CITY
Under ARB Review Totals

7/18/2011

3:52:40PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	24		\$380,729	\$5,052,833
J7	CABLE TELEVISION COMPANY	1		\$0	\$182,796
L1	COMMERCIAL PERSONAL PROPERTY	4		\$0	\$30,250
	Totals		0.0000	\$380,729	\$5,265,879

2011 CERTIFIED TOTALS

Property Count: 2,578

CSA - SACHSE CITY
Grand Totals

7/18/2011

3:52:40PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	2,115		\$18,147,748	\$410,382,040
B	MULTIFAMILY RESIDENCE	1		\$0	\$11,255,831
C	VACANT LOT	91		\$0	\$3,384,075
D1	QUALIFIED AG LAND	22	360.6609	\$0	\$8,170,760
D2	NON-QUALIFIED LAND	12	57.9743	\$0	\$2,767,257
E	FARM OR RANCH IMPROVEMENT	4		\$0	\$295,701
F1	COMMERCIAL REAL PROPERTY	11		\$0	\$7,909,367
F2	INDUSTRIAL REAL PROPERTY	3		\$0	\$542,148
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	1		\$0	\$2,093,550
J4	TELEPHONE COMPANY (INCLUDING CO-O	3		\$0	\$1,642,723
J5	RAILROAD	4		\$0	\$0
J6	PIPELAND COMPANY	1		\$0	\$1,225
J7	CABLE TELEVISION COMPANY	3		\$0	\$201,348
L1	COMMERCIAL PERSONAL PROPERTY	85		\$0	\$1,400,048
O	RESIDENTIAL INVENTORY	205		\$3,535,150	\$12,154,145
X	TOTALLY EXEMPT PROPERTY	43		\$0	\$4,756,779
	Totals		418.6352	\$21,682,898	\$466,956,997

2011 CERTIFIED TOTALS

Property Count: 2,578

CSA - SACHSE CITY
Effective Rate Assumption

7/18/2011

3:52:40PM

New Value

TOTAL NEW VALUE MARKET: **\$21,682,898**
TOTAL NEW VALUE TAXABLE: **\$21,658,928**

New Exemptions

Exemption	Description	Count		
EX366	HOUSE BILL 366	4	2010 Market Value	\$1,389
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,389

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	1	\$50,000
DV1	Disabled Veterans 10% - 29%	1	\$12,000
DV2	Disabled Veterans 30% - 49%	2	\$15,000
DV3	Disabled Veterans 50% - 69%	1	\$10,000
OV65	OVER 65	20	\$960,962
PARTIAL EXEMPTIONS VALUE LOSS			\$1,047,962
TOTAL EXEMPTIONS VALUE LOSS			\$1,049,351

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,725	\$200,655	\$95	\$200,560
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,724	\$200,649	\$95	\$200,554

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
29	\$5,265,879.00	\$4,389,394

2011 Planning Calendar

Sachse

Date: 07/27/2011

Date	Activity
April-May	Mailing of notices of appraised value by chief appraiser.
April 30*	The chief appraiser prepares and certifies to the tax assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value .
May 15**	Deadline for submitting appraisal records to ARB.
July 20 (Aug. 31)	Deadline for ARB to approve appraisal records.
July 25	Deadline for chief appraiser to certify rolls to taxing units.
July 29	Certification of anticipated collection rate by collector.
July 29	Calculation of effective and rollback tax rates.
August 4	Publication of effective and rollback tax rates, statement and schedules; submission to governing body.
August 11	72-hour notice for meeting (<i>Open Meetings Notice</i>).
August 15	Meeting of governing body to discuss tax rate; if proposed rate tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearing.
August 19	Notice of Public Hearing on Tax Increase is the first quarter-page notice in newspaper and on TV and website, if available, published at least seven days before public hearing.
August 25	72-hour notice for public hearing (<i>Open Meetings Notice</i>)
August 29	Public hearing.
September 1	72-hour notice for second public hearing (<i>Open Meetings Notice</i>)
September 6	Second public hearing (may not be earlier than 3 days after first public hearing); schedule and announce meeting to adopt tax rate 3-14 days from this date.
September 6	Notice of Tax Revenue Increase published before meeting*** to adopt tax rate is the second quarter-page notice in newspaper before meeting and published on TV and website (if available, at least seven days before meeting).
September 8th	72-hour notice for meeting at which governing body will adopt tax rate (<i>Open Meetings Notice</i>)
September 12	Meeting to adopt tax rate. Meeting is 3 to 14 days after second public hearing. Taxing unit must adopt tax rate by Sept. 29 or 60 days after receiving certified appraisal roll, whichever is later.

*Tex. Tax Code Section 1.06 directs that if a date falls on a weekend, the deadline is extended to the following Monday. The deadline for certifying the estimated value is April 30, which in 2011 falls on a Saturday.

**Tex. Tax Code Section 1.06 directs that if a date falls on a weekend, the deadline is extended to the following Monday. The deadline for submitting appraisal records is May 15, which in 2011 falls on a Sunday.

***Advice of taxing unit legal counsel should be sought to determine which approach to take in notifying the public of the meeting at which the governing body will vote on the tax rate.

Source: Texas Comptroller of Public Accounts, 2011.