

CERTIFICATE FOR RESOLUTION

THE STATE OF TEXAS

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§

COUNTY OF TRAVIS

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I, the undersigned Secretary of the Board of Directors of **Northeast Travis County Utility District**, hereby certify as follows:

1. The Board of Directors of Northeast Travis County Utility District convened in regular session on the 28th day of August 2025 at the designated meeting place thereof, and the roll was called of the duly constituted officers and members of the Board, to wit:

John Wilder	President
K. C. Willis	Vice President
Rhiannan Oxos	Secretary
Hunter Fendley	Assistant Secretary
Jonathan Cochran	Assistant Secretary

and all of said persons were present except Director Wilder, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting: a written

RESOLUTION APPROVING THE 2025-2026 FISCAL YEAR OPERATING BUDGET

was introduced for the consideration of the Board of Directors. It was then duly moved and seconded that the Resolution be adopted, and, after due discussion, the motion, carrying with it the adoption of the Resolution, prevailed and carried unanimously.

2. A true, full and correct copy of the aforesaid Resolution adopted at the meeting described in the above and foregoing paragraph is attached to and follows this certificate; the Resolution has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph were the duly chosen, qualified and acting officers and members of the Board as indicated therein; each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, and notice was posted and given more than 72 hours in advance, of the time, place and purpose of the aforesaid meeting in accordance with applicable law including Chapter 551, Texas Government Code, as amended, and that the Resolution would be introduced and considered for adoption at the meeting; and each of the officers and members consented, in advance, to the holding of the meeting for such purpose.

SIGNED AND SEALED the 28th day of August 2025.


Secretary, Board of Directors

(SEAL)



**A RESOLUTION APPROVING THE 2025-2026 FISCAL YEAR OPERATING BUDGET
OF NORTHEAST TRAVIS COUNTY UTILITY DISTRICT**

Northeast Travis County Utility District (the "District") was created and organized as a municipal utility district pursuant to the authority of Article XVI, Section 59 of the Texas Constitution and Acts 2001, 77th Legislature, Regular Session, Chapter 966, Part 16, Sections 3.1601-3.1614, effective September 1, 2001, and operates pursuant to the provisions of that law and Chapters 49 and 54 of the Texas Water Code, as amended;

WHEREAS, Title 30, Section 293.97(b), Texas Administrative Code, provides that an operating budget shall be passed and approved by a resolution of the governing board and shall be made a part of the governing board minutes; and

WHEREAS, the Board of Directors of the District desires to adopt a budget for the 2025-2026 fiscal year in an open, public meeting, proper notice of which has been given as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF NORTHEAST TRAVIS COUNTY UTILITY DISTRICT THAT:

Section 1. The Board of Directors hereby approves that certain operating budget for the District's 2025-2026 fiscal year in the form attached hereto.

Section 2. A copy of this Resolution and the operating budget approved hereby shall be attached to the meeting minutes of the Board's August 28, 2025, meeting.

Section 3. The President and Secretary of the Board are hereby authorized and directed to execute this Resolution. After this Resolution is executed, an original Resolution shall be filed in the permanent records of the District.

PASSED AND APPROVED this 28th day of August 2025.



Vice President, Board of Directors

ATTEST:



Secretary, Board of Directors

[SEAL]

Northeast Travis County Utility District
General Operating Fund
Statement of Projected Revenues and Expenditures
Budget for the Fiscal Year October 1, 2025 to September 30, 2026

Revenues

Maintenance Taxes	\$ 461,964
Interest Income	20,000
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Total Revenues	481,964

Expenditures

Audit Fees	19,500
Legal Fees	40,000
Accounting Fees	25,000
Engineering Fees	25,000
Landscape Maintenance	40,000
Channel and Outfall Maintenance	100,000
Pond Maintenance	75,000
MS4 Permitting	30,000
Director Fees and Payroll Taxes	8,000
Insurance	6,000
Fiscal Agent and Other Fees	10,000
Appraisal & Collection Fees	15,000
Utilities	50,000
Bank Charges	2,000
Public Notices	2,000
Website	4,500
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Total Expenditures	452,000

Projected Excess Revenue	
Over Expenditures	<u><u>\$ 29,964</u></u>

Northeast Travis County Utility District
Debt Service Fund
Statement of Projected Revenues and Expenditures
Budget for the Fiscal Year October 1, 2025 to September 30, 2026

Revenues

Property Taxes	\$ 1,512,992
Interest	<u>35,000</u>
Total Revenues	<u>1,547,992</u>

Expenditures

Principal	1,065,000
Interest	<u>509,281</u>
Total Expenditures	<u>1,574,281</u>

Projected Excess (Deficit) Revenue Over (Under) Expenditures	<u><u>\$ (26,289)</u></u>
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Northeast Travis County Utility District
Property Taxes for the Fiscal Year October 1, 2025 to September 30, 2026

Property Taxes		Debt	M & O
Taxable value	\$	498,826,826	
Tax rate	\$	0.4040	\$ 0.3095 \$ 0.0945
Tax levy	\$	2,015,260	\$1,543,869 \$471,391

98% collection rate

	Debt	M & O
	\$1,543,869	\$471,391
	0.98	0.98
Estimated Collections	\$1,512,992	\$461,964

2025 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

NE TRAVIS CO UTILITY DIST

512-474-9100

Water District Name

Phone (area code and number)

Terrill & Waldrop 810 W. 10th Street AUSTIN TX 78701

txdistrictinfo.org

Water District's Address, City, State, ZIP Code

Water District's Website Address

GENERAL INFORMATION: The Comptroller's office provides this worksheet to assist water districts in determining their voter-approval tax rate. The information provided in this worksheet is offered as technical assistance and not legal advice. Water districts should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Voter-Approval Tax Rate

The voter-approval tax rate for developed water districts is the current year's debt service, contract and unused increment tax rates plus the maintenance and operation (M&O) tax rate that would impose no more than 1.035 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value 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.

If any part of the developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the voter-approval tax rate in the manner provided in Water Code Section 49.23601(a) and determine whether an election is required to approve the adopted tax rate in the manner provided in Water Code Section 49.23601(c). In such cases, the developed water district may use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* to calculate its voter-approval tax rate.

Line	Worksheet	Amount/Rate
1.	Prior year average appraised value of residence homestead. ¹	\$ 423,729
2.	Prior year general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ²	\$ 39,988
3.	Prior year average taxable value of residence homestead. Line 1 minus Line 2.	\$ 383,741
4.	Prior year adopted M&O tax rate.	\$ 0.096 /\$100
5.	Prior year M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ 368.39
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³	\$ 381.28
7.	Current year average appraised value of residence homestead.	\$ 416,176
8.	Current year general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴	\$ 23,958
9.	Current year average taxable value of residence homestead. Line 7 minus Line 8.	\$ 392,218
10.	Highest current year M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵	\$ 0.097211 /\$100
11.	Current year debt tax rate.	\$ 0.3095 /\$100
12.	Current year contract tax rate.	\$ 0 /\$100
13.	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	\$ 0.428219 /\$100
	B. Unused increment rate	\$ 0 /\$100
	C. Subtract B from A	\$ 0.428219 /\$100
	D. Adopted Tax Rate	\$ 0.413 /\$100
	E. Subtract D from C	\$ 0.015219 /\$100
	F. 2024 Total Taxable Value	\$ 492,865,007
	G. Multiply E by F and divide the results by \$100	\$ 75,009.12

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

Line	Worksheet	Amount/Rate
14.	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	\$ 0.427581 /\$100
	B. Unused increment rate	\$ 0 /\$100
	C. Subtract B from A	\$ 0.427581 /\$100
	D. Adopted Tax Rate	\$ 0.4385 /\$100
	E. Subtract D from C	\$ -0.010919 /\$100
	F. 2023 Total Taxable Value	\$ 0
	G. Multiply E by F and divide the results by \$100	\$ -0
15.	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	\$ 0.436612 /\$100
	B. Unused increment rate	\$ 0 /\$100
	C. Subtract B from A	\$ 0.436612 /\$100
	D. Adopted Tax Rate	\$ 0.462 /\$100
	E. Subtract D from C	\$ -0.025388 /\$100
	F. 2022 Total Taxable Value	\$ 0
	G. Multiply E by F and divide the results by \$100	\$ -0
16.	Total Foregone Revenue Amount. Add Lines 13G, 14G and 15G.	\$ 75,009.12
17.	2025 Unused Increment Rate. Divide Line 16 by the current total value as defined in Tax Code Section 26.012(6). Multiply the result by 100. ⁶	\$ 0.015037 /\$100
18.	Total 2025 voter-approval tax rate, including the unused increment rate.	\$ 0.421748 /\$100

SECTION 2: Mandatory Tax Election Rate

The mandatory tax election rate is the highest total tax rate a developed water district may adopt without holding an election. The mandatory tax election rate is the rate that would impose 1.035 times the amount of tax imposed by the district in the preceding year on the average appraised value of a residence homestead in the water district plus the unused increment rate. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.⁷

Line	Worksheet	Amount/Rate
19.	Prior year average taxable value of residence homestead. Enter the amount from Line 3.	\$ 383,741
20.	Prior year adopted total tax rate.	\$ 0.413 /\$100
21.	Prior year total tax on average residence homestead. Multiply Line 19 by Line 20 divide by \$100.	\$ 1,584.85
22.	Current year mandatory election amount of taxes per average residence homestead. Multiply Line 21 by 1.035.	\$ 1,640.31
23.	Current year mandatory election tax rate, before unused increment. Divide Line 22 by Line 9 and multiply by \$100.	\$ 0.418213 /\$100
24.	Current year mandatory tax election rate. Add Line 17 and Line 23.	\$ 0.43325 /\$100

SECTION 3: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the voter-approval tax rate and mandatory tax election rate as authorized by the governing body of the water district. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Water Code.⁸

print here → Linda C. Hubble
 Printed Name of Water District Representative

sign here → Linda C. Hubble
 Water District Representative

7-29-25
 Date

Reset

Print

⁶ Tex. Tax Code § 26.013

⁷ Tex. Water Code § 49.23602(a)(2)

⁸ Tex. Water Code § 49.23602