

Paris Junior College
Annual Operating Budget - Revenues
2023-2024

Revenues:

State Funds	\$ 11,891,495
Local Funds	
Tuition and Fees:	
Tuition	6,955,040
Fees	4,572,780
Net Tuition and Fees	<u>11,527,820</u>
Taxes	4,025,000
Other Funds	2,571,320
Auxiliary Enterprises	1,630,447
Federal Funds	<u>5,355,618</u>
Total Revenues	<u><u>\$ 37,001,700</u></u>

Paris Junior College
Annual Operating Budget - Expenditures
2023-2024

Expenditures:

Instruction:	
General Academic Courses:	
Faculty Salaries	\$ 3,628,702
Departmental Operating Expenses	(18,014)
Organized Activities	-
Total General Academic Courses	<u>3,610,688</u>
Vocational-Technical Courses:	
Faculty Salaries	3,727,492
Departmental Operating Expenses	15,120
Total Vocational-Technical Courses	<u>3,742,612</u>
Adult and Continuing Ed	<u>855,775</u>
Total Instruction	<u>8,209,075</u>
Public Service	124,160
Academic Support:	1,518,999
Student Services	2,129,140
Institutional Support	8,948,281
Operation and Maintenance of Plant	4,810,652
Financial Aid and Scholarships	7,738,138
Auxiliary Enterprises	1,630,447
Debt Service	<u>908,538</u>
Total Expenditures	<u><u>\$ 36,017,430</u></u>
Excess Budgeted Revenue/(Expenditures)	<u><u>\$ 984,270</u></u>

**Paris Junior College
Annual Operating Budget
Fiscal Year 2023-2024**

	Budget 2022-2023	Proposed Budget 2023-2024	Increase (Decrease)
<u>REVENUES:</u>			
State Funds:			
State Appropriations	\$ 7,372,923	\$ 11,133,180	\$ 3,760,257
Indirect Costs Recovered	35,000	35,000	-
Student Financial Aid	14,628	723,315	708,687
Total State Funds	<u>7,422,551</u>	<u>11,891,495</u>	<u>4,468,944</u>
Local Funds:			
Tuition and Fees	11,764,335	11,527,820	(236,515)
Taxes	3,787,000	4,025,000	238,000
Total Local Funds	<u>15,551,335</u>	<u>15,552,820</u>	<u>1,485</u>
Auxiliary Enterprises:			
Issuable Supplies	251,500	251,500	-
Organized Athletics	25,547	57,947	32,400
Masters Apartments	2,500	-	(2,500)
Food Service	710,000	810,000	100,000
College Store	135,000	110,000	(25,000)
Student Housing	388,000	388,000	-
Vendor Income	13,000	13,000	-
Total Auxiliary Enterprises	<u>1,525,547</u>	<u>1,630,447</u>	<u>-</u>
Other Sources:			
Interest Earned	600,000	1,100,000	500,000
Memorial Foundation/Scholarships	1,000,000	1,000,000	-
Miscellaneous Income	359,820	464,820	105,000
Student Productions	6,500	6,500	-
Insurance Proceeds	-	-	-
Total Other Sources	<u>1,966,320</u>	<u>2,571,320</u>	<u>605,000</u>
Federal Funds:			
Indirect Costs Recovered	100,000	100,000	-
Student Financial Aid	6,463,113	5,255,618	(1,207,495)
Total Federal Funds	<u>6,563,113</u>	<u>5,355,618</u>	<u>(1,207,495)</u>
TOTAL REVENUE	<u><u>\$ 33,028,866</u></u>	<u><u>\$ 37,001,700</u></u>	<u><u>\$ 3,972,834</u></u>

**Paris Junior College
Annual Operating Budget
Fiscal Year 2023-2024**

	Budget 2022-2023	Proposed Budget 2023-2024	Increase (Decrease)
<u>EXPENDITURES:</u>			
Instruction:			
General Academic	\$ 3,628,093	\$ 3,732,393	\$ 104,300
Vocational	3,722,828	4,598,177	875,349
Adult and Continuing Education	591,044	855,775	264,731
Organized Activities	7,000	7,000	-
Total Instruction	<u>7,948,965</u>	<u>9,193,345</u>	<u>1,244,380</u>
Public Service:			
Dispute Resolution	12,000	12,000	-
Extension and Public Services	62,617	62,160	(457)
Miscellaneous Cash Match	50,000	50,000	-
Total Public Service	<u>124,617</u>	<u>124,160</u>	<u>(457)</u>
Academic Support:			
Library	335,696	342,236	6,540
Sulphur Springs Campus	127,960	168,929	40,969
Greenville Campus	142,625	148,428	5,803
Academic Administration	466,997	486,368	19,371
Technical Administration	340,566	373,038	32,472
Total Academic Support	<u>1,413,844</u>	<u>1,518,999</u>	<u>105,155</u>
Student Services:			
General Student Services	140,924	249,665	108,741
Student Financial Aid	283,936	354,943	71,007
Counseling Services	330,300	405,800	75,500
Student Activities	190,840	205,150	14,310
Admissions & Records	548,715	584,432	35,717
Testing	156,496	178,154	21,658
Achieving the Dream	150,890	68,250	(82,640)
Tutoring	79,746	82,746	3,000
Total Student Services	<u>1,881,847</u>	<u>2,129,140</u>	<u>247,293</u>
Institutional Support:			
Government of Institution	102,800	104,100	1,300
Executive Direction/Control	378,510	400,500	21,990
Business Fiscal Management	725,708	894,071	168,363
Human Resources	176,000	186,000	10,000
Institutional Development	146,255	141,922	(4,333)
General Campus Services	1,030,250	1,485,462	455,212

**Paris Junior College
Annual Operating Budget
Fiscal Year 2023-2024**

	Budget 2022-2023	Proposed Budget 2023-2024	Increase (Decrease)
<u>EXPENDITURES (cont):</u>			
Campus Police	369,258	385,940	16,682
Education Research	147,320	160,000	12,680
Public Information	181,741	192,515	10,774
Computer Center	1,159,556	1,214,771	55,215
Staff Development	27,000	32,000	5,000
Staff Benefits	3,496,000	3,751,000	255,000
GASB			-
Total Institutional Support	<u>7,940,398</u>	<u>8,948,281</u>	<u>1,007,883</u>
Operation and Maintenance of Plant			
General Services	415,545	545,494	129,949
Transportation	166,984	242,620	75,636
Building Maintenance	650,256	735,100	84,844
Grounds Maintenance	170,860	172,310	1,450
Custodial Services	417,767	448,128	30,361
Utilities	828,000	1,069,000	241,000
Special Items	430,000	1,598,000	1,168,000
Total Operation and Maintenance of Plant	<u>3,079,412</u>	<u>4,810,652</u>	<u>1,731,240</u>
Financial Aid and Scholarships:			
Dedicated Funds	6,477,741	5,978,933	(498,808)
Institutional Scholarships	361,000	361,000	-
Memorial Foundation Scholarships	1,000,000	1,000,000	-
Texas Public Education Grant	370,706	398,205	27,499
Total Financial Aid and Scholarships	<u>8,209,447</u>	<u>7,738,138</u>	<u>(471,309)</u>
Auxiliary Enterprises:			
Athletics	647,847	672,747	24,900
Special Items	185,000	185,000	-
Special Revenue	692,700	772,700	80,000
Total Auxiliary Enterprises	<u>1,525,547</u>	<u>1,630,447</u>	<u>104,900</u>
Principal, Interest, and Fees on Debt Service	<u>904,789</u>	<u>908,538</u>	<u>3,749</u>
TOTAL EXPENDITURES	<u><u>\$ 33,028,866</u></u>	<u><u>\$ 37,001,700</u></u>	<u><u>\$ 3,972,834</u></u>

**Paris Junior College
Annual Operating Budget
Fiscal Year 2023-2024**

	Budget 2022-2023	Proposed Budget 2023-2024	Increase (Decrease)
<u>TRANSFERS:</u>			
From Current Unrestricted			
Mandatory-TPEG	\$ 364,847	\$ 398,205	\$ 33,358
Non-mandatory	904,789	908,538	3,749
Debt Service			-
To Debt Service	(904,789)	(908,538)	(3,749)
To Restricted	(364,847)	(398,205)	(33,358)
TOTAL TRANSFERS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>SUMMARY</u>			
TOTAL REVENUE	\$ 33,028,866	\$ 37,001,700	\$ 3,972,834
TOTAL EXPENDITURES	33,028,866	37,001,700	3,972,834
TOTAL NET TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>
Excess Budgeted Revenue/(Expenditures)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Account #	Account Description	Description	22/23 Approved Budget	23/24 Proposed Budget	\$ Change
10-0003-01-43000	TUITION/IN DISTRICT	TUITION	(1,365,615.00)	(1,200,000.00)	165,615.00
10-0003-01-43001	LESS IN DIST TPEG	TUITION	96,390.00	86,700.00	(9,690.00)
10-0003-01-43010	TUITION/OUT DISTRICT	TUITION	(1,928,670.00)	(2,120,000.00)	(191,330.00)
10-0003-01-43011	LESS OUT DISTRICT TPEG	TUITION	154,499.00	186,000.00	31,501.00
10-0003-01-43020	TUITION/OUT OF STATE	TUITION	(278,584.00)	(475,000.00)	(196,416.00)
10-0003-01-43021	LESS OUT STATE TPEG	TUITION	8,115.00	14,250.00	6,135.00
10-0003-01-43030	VCT TUITION	TUITION	-	-	-
10-0003-01-43225	COMMUNITY SERVICES FUNDED	TUITION	(182,070.00)	(350,000.00)	(167,930.00)
10-0003-01-43226	LESS COMM SERVICES TPEG	TUITION	10,924.00	21,000.00	10,076.00
10-0003-01-43250	TPEG RESIDENT	TUITION	(322,340.00)	(326,010.00)	(3,670.00)
10-0003-01-43255	TPEG NON RES	TUITION	(9,241.00)	(15,705.00)	(6,464.00)
10-0003-01-43260	TPEG NON TRAD	TUITION	(33,752.00)	(56,490.00)	(22,738.00)
10-0003-01-43264	TPEG LOAN	TUITION	-	-	-
10-0003-01-43294	CED/JEWELRY SHORT COURSES	TUITION	(7,179.00)	(5,000.00)	2,179.00
10-0003-01-43296	B&I CONTRACTUAL SERVICES	TUITION	(31,212.00)	(35,000.00)	(3,788.00)
10-0003-01-43297	COMMUNITY SERVICES-NON-FUNDED	TUITION	(31,212.00)	(10,000.00)	21,212.00
10-0003-01-43298	LESS COMM SVCS NONFUND TPEG	TUITION	1,873.00	600.00	(1,273.00)
10-0003-01-44000	DC TUITION/IN DISTRICT	TUITION	(280,500.00)	(245,000.00)	35,500.00
10-0003-01-44010	DC TUITION/OUT DISTRICT	TUITION	(702,270.00)	(980,000.00)	(277,730.00)
10-0003-01-44030	TUITION & FEE LOST REVENUE FY 2021	TUITION	-	-	-
10-0003-04-43000	TUITION/IN DISTRICT	TUITION	(1,575.00)	(1,500.00)	75.00
10-0003-04-43001	LESS IN DIST TPEG	TUITION	92.00	90.00	(2.00)
10-0003-04-43010	TUITION/OUT DISTRICT	TUITION	(750,036.00)	(500,000.00)	250,036.00
10-0003-04-43011	LESS OUT DISTRICT TPEG	TUITION	51,188.00	33,000.00	(18,188.00)
10-0003-04-43020	TUITION/OUT OF STATE	TUITION	(31,212.00)	(25,000.00)	6,212.00
10-0003-04-43021	LESS OUT STATE TPEG	TUITION	936.00	750.00	(186.00)
10-0003-04-43225	COMMUNITY SERVICES FUNDED	TUITION	(182,070.00)	(350,000.00)	(167,930.00)
10-0003-04-43226	LESS COMM SERVICES TPEG	TUITION	10,924.00	21,000.00	10,076.00
10-0003-04-43296	B & I CONTRACTUAL SERVICES	TUITION	-	-	-
10-0003-04-43297	COMMUNITY SERVICES NON FUNDED	TUITION	(1,040.00)	(1,000.00)	40.00
10-0003-04-43298	LESS COMM SVCS NONFUND TPEG	TUITION	62.00	60.00	(2.00)
10-0003-04-44010	DC TUITION/OUT DISTRICT	TUITION	(128,578.00)	(50,000.00)	78,578.00
10-0003-05-43000	TUITION/IN DISTRICT	TUITION	(2,550.00)	(1,000.00)	1,550.00
10-0003-05-43001	LESS IN DIST TPEG	TUITION	153.00	60.00	(93.00)
10-0003-05-43010	TUITION/OUT DISTRICT	TUITION	(321,445.00)	(250,000.00)	71,445.00
10-0003-05-43011	LESS OUT DISTRICT TPEG	TUITION	22,285.00	18,600.00	(3,685.00)
10-0003-05-43020	TUITION/OUT OF STATE	TUITION	(10,714.00)	(30,000.00)	(19,286.00)
10-0003-05-43021	LESS OUT STATE TPEG	TUITION	312.00	1,800.00	1,488.00
10-0003-05-43225	COMMUNITY SERVICES FUNDED	TUITION	(176,868.00)	(200,000.00)	(23,132.00)
10-0003-05-43226	LESS COMM SERVICES TPEG	TUITION	10,612.00	12,000.00	1,388.00
10-0003-05-43296	B & I CONTRACTUAL SERVICES	TUITION	(5,202.00)	(25,000.00)	(19,798.00)
10-0003-05-43297	COMMUNITY SERVICES NON FUNDED	TUITION	(1,040.00)	(1,500.00)	(460.00)
10-0003-05-43298	LESS COMM SVCS NONFUND TPEG	TUITION	31.00	90.00	59.00
10-0003-05-44010	DC TUITION/OUT DISTRICT	TUITION	(59,303.00)	(60,000.00)	(697.00)
10-0003-07-43000	TUITION/IN DISTRICT	TUITION	(1,050.00)	(1,000.00)	50.00
10-0003-07-43001	LESS IN DIST TPEG	TUITION	61.00	60.00	(1.00)
10-0003-07-43010	TUITION/OUT DISTRICT	TUITION	(37,501.00)	(25,000.00)	12,501.00
10-0003-07-43011	LESS OUT DISTRICT TPEG	TUITION	2,185.00	1,500.00	(685.00)
10-0003-07-43020	TUITION/OUT OF STATE	TUITION	(2,143.00)	(3,500.00)	(1,357.00)
10-0003-07-43021	LESS OUT STATE TPEG	TUITION	62.00	105.00	43.00
10-0003-01-43299	CHILDCARE/NETWDB	TUITION	(15,606.00)	(10,000.00)	5,606.00
		TUITION	(6,529,874.00)	(6,955,040.00)	\$ (425,166.00)
10-0003-01-43210	LAB FEES	FEES	(176,868.00)	(175,000.00)	1,868.00
10-0003-01-43215	INDIVIDUAL INSTRUCTION	FEES	(5,202.00)	(3,500.00)	1,702.00
10-0003-01-43220	GENERAL FEES	FEES	(1,508,580.00)	(1,500,000.00)	8,580.00
10-0003-01-43222	OUT-OF-DISTRICT FEE	FEES	(1,872,720.00)	(1,800,000.00)	72,720.00
10-0003-01-43232	THREEPEAT FEE	FEES	(46,818.00)	(55,000.00)	(8,182.00)
10-0003-01-43245	FEES & SUPPLIES/CED	FEES	(520.00)	(520.00)	-

Account #	Account Description	Description	22/23 Approved Budget	23/24 Proposed Budget	\$ Change
10-0003-01-43270	LATE FEE	FEES	-	-	-
10-0003-01-43275	INTERNET COURSE FEE	FEES	-	-	-
10-0003-01-43290	INSTALLMENT HANDLING FEE	FEES	(15,606.00)	(5,500.00)	10,106.00
10-0003-04-43210	LAB FEES	FEES	(26,010.00)	(15,000.00)	11,010.00
10-0003-04-43220	GENERAL FEES	FEES	(338,130.00)	(225,000.00)	113,130.00
10-0003-04-43222	OUT-OF-DISTRICT FEE	FEES	(676,260.00)	(425,000.00)	251,260.00
10-0003-04-43240	BUILDING USE FEE	FEES	-	-	-
10-0003-04-43245	FEES & SUPPLIES/CED	FEES	-	-	-
10-0003-04-43270	LATE FEE	FEES	-	-	-
10-0003-04-43275	INTERNET COURSE FEE	FEES	-	-	-
10-0003-05-43210	LAB FEES	FEES	(17,687.00)	(15,000.00)	2,687.00
10-0003-05-43220	GENERAL FEES	FEES	(187,272.00)	(110,000.00)	77,272.00
10-0003-05-43222	OUT-OF-DISTRICT FEE	FEES	(312,120.00)	(220,000.00)	92,120.00
10-0003-05-43245	FEES & SUPPLIES/CED	FEES	(208.00)	(200.00)	8.00
10-0003-05-43270	LATE FEE	FEES	-	-	-
10-0003-05-43275	INTERNET COURSE FEE	FEES	-	-	-
10-0003-07-43220	GENERAL FEES	FEES	(17,167.00)	(1,060.00)	16,107.00
10-0003-07-43222	OUT-OF-DISTRICT FEE	FEES	(33,293.00)	(22,000.00)	11,293.00
		FEE TOTAL	\$ (5,234,461.00)	\$ (4,572,780.00)	\$ 661,681.00
	GRAND TOTAL		\$ (11,764,335.00)	\$ (11,527,820.00)	\$ 236,515.00

Paris Junior College					
Budget - Instruction Expenses					
Fiscal Year 2023-2024					
		Dept.	Budget	Salary	Other
General Academic:					
	English	4012	525,346	525,346	-
	Journalism	4014	72,628	72,628	-
	Foreign Language	4016	82,237	82,237	-
	Art	4022	131,242	131,242	-
	Drama	4024	116,045	116,045	-
	Music	4026	88,091	88,091	-
	Speech	4028	109,099	109,099	-
	Kinesiology	4032	351,982	369,996	(18,014)
	Biology	4051	410,509	410,509	-
	Chemistry	4052	81,967	81,967	-
	Engineering	4054	3,780	3,780	-
	Math	4055	424,551	424,551	-
	Physical Science	4056	92,526	92,526	-
	Agriculture	4057	15,138	15,138	-
	Geology	4059	13,692	13,692	-
	Government	4061	275,266	275,266	-
	History	4062	279,167	279,167	-
	Sociology	4063	81,211	81,211	-
	Psychology	4064	157,795	157,795	-
	Education	4067	85,976	85,976	-
			3,398,248	3,416,262	(18,014)
	Develop. Read/Write	4043	55,630	55,630	-
	Develop. Math	4044	156,810	156,810	-
			212,440	212,440	-
Total General Academic			3,610,688	3,628,702	(18,014)
Departmental Deans:					
	Math and Science	4007	-		
	Arts, Humanities, Public Health	4008	-		
Instructional Support-Academic			-		
Academic Support					
	Academic Administration	4003	174,318		
	Distance Learning Administration	4004	11,000		
	Dual Credit Coordination	4005	80,000		
Academic Support			265,318		

Paris Junior College					
Budget - Instruction Expenses					
Fiscal Year 2023-2024					
		Dept.	Budget	Salary	Other
Vocational:					
	Office Occupations	4220	69,871	69,871	-
	Computer Info.	4222	214,074	214,074	-
	Business	4223	93,219	93,219	-
	Aviation	4226	132,246	132,246	-
	Economics	4227	140,190	140,190	-
	Drafting	4231	77,431	77,431	-
	Welding	4232	283,781	283,781	-
	Electrician	4233	70,808	70,808	-
	Air Conditioning	4236	154,900	154,900	-
	Electro-Mechanical	4238	158,722	158,722	-
	Criminal Justice	4239	85,976	85,976	-
	Jewelry	4242	214,031	214,031	-
	Horology	4244	76,783	76,783	-
	Health	4250	186,570	186,570	-
	Certified Nurse Aid	4251	52,124	52,124	-
	AD Nursing	4252	671,877	671,877	-
	Medical Records	4253	58,787	58,787	-
	LVN	4254	437,160	437,160	-
	Surgical Tech	4255	84,616	84,616	-
	Radiology Tech	4256	148,923	148,923	-
	EMT	4257	163,863	163,863	-
	Sonography	4258	103,716	88,596	15,120
	CED/Jewelry	4262	2,800	2,800	-
	NETWDB/Childcare	4263	4,200	4,200	-
	Nursing Home Training	4264	55,944	55,944	-
Total Vocational			3,742,612	3,727,492	15,120
	Organized Activities	4070	-	-	-

Paris Junior College				
Budget - Other Expense				
Fiscal Year 2023-2024				
Plant:	Dept.	Budget		
General Services	8010	159,244		
Transportation	8011	60,020		
Building Maintenance	8012	433,400		
Grounds Maintenance	8013	92,760		
Custodial Services	8014	367,628		
Utilities	8015	-		
Total Plant:		1,113,052		
Athletics:	Dept.	Budget		
General	0511	37,501		
Basketball-M	0512	16,666		
Basketball-W	0513	16,666		
Baseball	0514	16,666		
Softball	0516	16,666		
Regional Tourn Travel	0518	-		
Men's Soccer	0519	16,666		
Women's Soccer	0520	16,666		
Total Athletics:		137,497		
Special Revenue:	Dept.	Budget		
Food Service	4541	-		
Hatcher Hall	5552	6,000		
Thompson Hall	5553	6,000		
South Campus	5554	6,000		
Total Special Revenue:		18,000		

**Paris Junior College
Budget - Debt Service
Fiscal Year 2023-2024**

Totals by Issue	Principal	Interest	Total
2006	362,000.00	153,495.00	515,495.00
2007	270,000.00	123,042.50	393,042.50
2012	-	-	-
TOTAL	\$ 632,000.00	\$ 276,537.50	\$ 908,537.50

Bond Issue	Due	Principal	Interest	Total
2006	3/15/24		76,747.50	76,747.50
	9/15/24	362,000.00	76,747.50	438,747.50
2007	3/15/24	270,000.00	64,525.00	334,525.00
	9/15/24		58,517.50	58,517.50
2012				-
				-
Total Principal & Interest		632,000.00	276,537.50	908,537.50

Total Debt Service 23/24	632,000.00	276,537.50	908,537.50
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TOTALS BY ISSUE	
2006	515,495.00
2007	393,042.50
2012	-
TOTAL	908,537.50

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Paris Junior College

Taxing Unit Name

(903) 785-7661

Phone (area code and number)

2400 Clarksville St., Paris, 75460

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

<http://www.parisjc.edu>

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 5,375,261,675
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 614,679,445
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 4,760,582,230
4.	2022 total adopted tax rate.	\$ 0.074900/\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2021 appraised Value.	
	A. Original 2022 ARB values:.....	\$ 10,333,910
	B. 2022 values resulting from final court decisions:.....	- \$ 9,250,600
	C. 2022 value loss. Subtract B from A. ³	\$ 1,083,310
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:.....	\$ 0
	B. 2022 disputed value:.....	- \$ 0
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 1,083,310

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 4,761,665,540
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed	

	territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ <u>1,533,060</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ <u>7,966,101</u> C. Value loss. Add A and B. ⁶ \$ <u>9,499,161</u>	
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>0</u> B. 2023 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷ \$ <u>0</u>	
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>9,499,161</u>
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>4,752,166,379</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>3,559,372</u>
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁸	\$ <u>3,274</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>3,562,646</u>
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>5,930,474,330</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>0</u> 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: - \$ <u>0</u> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>0</u> E. Total 2023 value. Add A and B, then subtract C and D. \$ <u>5,930,474,330</u>	

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll.¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>206,303,897</u> B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B <u>206,303,897</u>	

	c. Total value under protest or not certified. Add A and B.	\$ <u>200,303,891</u>
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>694,396,073</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>5,442,382,154</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>79,424,679</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>79,424,679</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>5,362,957,475</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.066430</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.000000</u> /\$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:

- 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.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.074900</u> /\$100
29.	2022 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> .	\$ <u>4,761,665,540</u>

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(s)(8)

¹⁷ Tex. Tax Code § 26.012(i)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.*	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>3,566,487</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>3,274</u>	
B.	2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ <u>0</u>	
C.	2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u>	
D.	2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>3,274</u>	
E.	Add Line 30 to 31D.	\$ <u>3,569,761</u>

32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,362,957,475
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.066563 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____	0
	B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ _____	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ _____	0
	B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ _____	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²² (Reserved for expansion)
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0441

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

Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.	
	A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ _____	0
	B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. \$ _____	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.	
	A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ _____	0
	B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 350,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more.	

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 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ 0
B.	Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.066563 /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ 0
B.	Divide Line 40A by Line 32 and multiply by \$100	\$ 0.000000 /\$100
C.	Add Line 40B to Line 39.	\$ 0.066563 /\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.071888 /\$100

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

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 0 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.	\$ 0
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 0
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 98.00% B. Enter the 2022 actual collection rate. 97.29% C. Enter the 2021 actual collection rate. 98.06% D. Enter the 2020 actual collection rate. 97.99% 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	

	collection rate from b, c and d, if the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	98.00%
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,442,382,154
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.071888 /\$100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ /\$100

³² Tex. Tax Code § 26.042(a)

³³ Tex. Tax Code § 26.012(f)

³⁴ Tex. Tax Code § 26.012(f)(1) and 26.04(b)

³⁵ Tex. Tax Code § 26.04(b)

³⁶ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes Not Applicable

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

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

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

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

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

61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____/100
62. 2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____/100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(f)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.041(c)

³⁶ Tex. Tax Code § 26.041(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(f)

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

Form 50-856

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

Not Applicable

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years. ³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

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

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate \$ _____/100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
	B. Unused increment rate (Line 66) \$ _____/100	
	C. Subtract B from A \$ _____/100	
	D. Adopted Tax Rate \$ _____/100	
	E. Subtract D from C \$ _____/100	
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate \$ _____/100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
	B. Unused increment rate (Line 66) \$ _____/100	
	C. Subtract B from A \$ _____/100	
	D. Adopted Tax Rate \$ _____/100	
	E. Subtract D from C \$ _____/100	
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate \$ _____/100 As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)	
	B. Unused increment rate \$ _____/100	
	C. Subtract B from A \$ _____/100	
	D. Adopted Tax Rate \$ _____/100	
	E. Subtract D from C \$ _____/100	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ _____/100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____/100

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code § 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(i-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

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

Form 50-856

SECTION 6: De Minimis Rate

Not Applicable

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

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

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

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

Not Applicable

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §26.042(f)

⁴⁶ Tex. Tax Code §26.042(c)

⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.066430 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.071888 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate. \$ _____ /\$100
 If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁹⁹

**print
here**

Pat Loven

Printed Name of Taxing Unit Representative

**sign
here**


Taxing Unit Representative

July 27, 2023

Date

⁹⁹ Tex. Tax Code §§26.04(c-2) and (d-2)