

**Paris Junior College
Annual Operating Budget
2024-2025**

Revenues:

State Funds	\$11,923,165
Local Funds	
Tuition and Fees	11,379,647
Taxes	4,506,369
Other Funds	3,317,720
Auxiliary Enterprises	1,302,500
Federal Funds	<u>7,145,511</u>
Total Revenues	<u>\$39,574,912</u>

Expenditures:

Instruction	
General Academic	\$ 4,242,219
Vocational/Technical	4,591,863
Adult and Continuing Education	<u>934,125</u>
Total Instruction	<u>9,765,207</u>
Public Services	132,760
Academic Support	2,094,624
Student Services	2,446,780
Institutional Support	9,776,323
Operation and Maintenance of Plant	3,701,745
Financial Aid and Scholarships	9,441,511
Auxiliary Enterprises	1,302,500
Debt Service	<u>910,462</u>
Total Expenditures	<u>\$39,574,912</u>
Excess Budgeted Revenue/(Expenditures)	<u>\$ 0</u>

Paris Junior College
Annual Operating Budget
2024-2025

	Budget 2023-2024	Approved Budget 2024-2025	Increase (Decrease)
Revenues:			
State Funds	\$11,891,495	\$11,923,165	\$31,670
Local Funds	15,552,820	15,886,016	333,196
Auxiliary Enterprises	1,630,447	1,302,500	-327,947
Other Sources	2,571,320	3,317,720	746,400
Federal Funds	<u>5,355,618</u>	<u>7,145,511</u>	<u>1,789,893</u>
Total Revenue	<u>\$37,001,700</u>	<u>\$39,574,912</u>	<u>\$2,573,212</u>
Expenditures:			
Instruction			
General Academic	\$3,739,393	\$4,242,219	\$502,826
Vocational/Technical	4,598,177	4,591,863	-6,314
Adult and Continuing			
Education	<u>855,755</u>	<u>934,125</u>	<u>78,350</u>
Total Instruction	<u>9,193,345</u>	<u>9,768,207</u>	<u>574,862</u>
Public Service	124,160	132,760	8,600
Academic Support	1,518,999	2,094,624	575,625
Student Services	2,129,140	2,446,780	317,640
Institutional Support	8,948,281	9,776,323	828,042
Operation and Maintenance of Plant	4,810,652	3,701,745	-1,108,907
Financial Aid and Scholarships	7,738,138	9,441,511	1,703,373
Auxiliary Enterprises	1,630,447	1,302,500	-327,947
Principal, Interest, and Fees on Debt Service	<u>908,538</u>	<u>910,462</u>	<u>1,924</u>
Total Expenditures	<u>\$37,001,700</u>	<u>\$39,574,912</u>	<u>\$2,573,212</u>

FY24/25 Budget - Final

	B	H	I	L	M	N
1	Paris Junior College					
2	Budget Detail					
3	Fiscal Year 2024-2025					
4	Account #	Account Description	Description	23/24 Approved Budget	24/25 Requested Budget	Difference
5	10-0001-01-41000	INDIRECT COSTS RECOVERED	FEDERAL REVENUE	(90,000.00)	(100,000.00)	(10,000.00)
6	10-0001-01-41020	FINANCIAL AID ADMIN COST	FEDERAL REVENUE	(10,000.00)	(10,000.00)	-
7			FEDERAL REVENUE Total	\$ (100,000.00)	\$ (110,000.00)	\$ (10,000.00)
8	10-0002-01-42000	INDIRECT COSTS RECOVERED	STATE REVENUE	(35,000.00)	(5,000.00)	30,000.00
9	10-0002-01-42110	BASE TIER	STATE REVENUE	(2,539,438.00)	(2,443,701.80)	95,736.20
10	10-0002-01-42120	PERFORMANCE TIER	STATE REVENUE	(8,593,742.00)	(8,774,463.77)	(180,721.77)
13			STATE REVENUE Total	\$ (11,168,180.00)	\$ (11,223,165.57)	\$ (54,985.57)
14	10-0003-01-43000	TUITION/IN DISTRICT	TUITION & FEES	(1,200,000.00)	(1,254,333.17)	(54,333.17)
15	10-0003-01-43001	LESS IN DIST TPEG	TUITION & FEES	86,700.00	90,625.57	3,925.57
16	10-0003-01-43010	TUITION/OUT DISTRICT	TUITION & FEES	(2,120,000.00)	(2,215,988.59)	(95,988.59)
17	10-0003-01-43011	LESS OUT DISTRICT TPEG	TUITION & FEES	186,000.00	194,421.64	8,421.64
18	10-0003-01-43020	TUITION/OUT OF STATE	TUITION & FEES	(475,000.00)	(496,506.88)	(21,506.88)
19	10-0003-01-43021	LESS OUT STATE TPEG	TUITION & FEES	14,250.00	14,895.21	645.21
20	10-0003-01-43210	LAB FEES	TUITION & FEES	(175,000.00)	(175,000.00)	-
21	10-0003-01-43215	INDIVIDUAL INSTRUCTION	TUITION & FEES	(3,500.00)	(3,658.47)	(158.47)
22	10-0003-01-43220	GENERAL FEES	TUITION & FEES	(1,500,000.00)	(1,500,000.00)	-
23	10-0003-01-43222	OUT-OF-DISTRICT FEE	TUITION & FEES	(1,800,000.00)	(1,800,000.00)	-
24	10-0003-01-43225	COMMUNITY SERVICES FUNDED	TUITION & FEES	(350,000.00)	(365,847.17)	(15,847.17)
25	10-0003-01-43226	LESS COMM SERVICES TPEG	TUITION & FEES	21,000.00	21,950.83	950.83
26	10-0003-01-43232	THREPEAT FEE	TUITION & FEES	(55,000.00)	(55,000.00)	-
27	10-0003-01-43245	FEES & SUPPLIES/CED	TUITION & FEES	(520.00)	(520.00)	-
28	10-0003-01-43250	TPEG RESIDENT	TUITION & FEES	(326,010.00)	(313,583.29)	12,426.71
29	10-0003-01-43255	TPEG NON RES	TUITION & FEES	(15,705.00)	(31,358.33)	(15,653.33)
30	10-0003-01-43260	TPEG NON TRAD	TUITION & FEES	(56,490.00)	(73,169.43)	(16,679.43)
31	10-0003-01-43290	INSTALLMENT HANDLING FEE	TUITION & FEES	(5,500.00)	(5,500.00)	-
32	10-0003-01-43294	CED/JEWELRY SHORT COURSES	TUITION & FEES	(5,000.00)	-	5,000.00
33	10-0003-01-43296	B&I CONTRACTUAL SERVICES	TUITION & FEES	(35,000.00)	-	35,000.00
34	10-0003-01-43297	COMMUNITY SERVICES-NON-FUNDED	TUITION & FEES	(10,000.00)	(10,452.78)	(452.78)
35	10-0003-01-43298	LESS COMM SVCS NONFUND TPEG	TUITION & FEES	600.00	627.17	27.17
36	10-0003-01-43299	CHILDCARE/NETWDB	TUITION & FEES	(10,000.00)	(10,452.78)	(452.78)
37	10-0003-01-44000	DC TUITION/IN DISTRICT	TUITION & FEES	(245,000.00)	(256,093.02)	(11,093.02)
38	10-0003-01-44010	DCTUITION/OUT DISTRICT	TUITION & FEES	(980,000.00)	(1,024,372.09)	(44,372.09)
39	10-0003-04-43000	TUITION/IN DISTRICT	TUITION & FEES	(1,500.00)	(1,567.92)	(67.92)
40	10-0003-04-43001	LESS IN DIST TPEG	TUITION & FEES	90.00	94.07	4.07
41	10-0003-04-43010	TUITION/OUT DISTRICT	TUITION & FEES	(500,000.00)	(313,583.29)	186,416.71
42	10-0003-04-43011	LESS OUT DISTRICT TPEG	TUITION & FEES	33,000.00	34,494.16	1,494.16
43	10-0003-04-43020	TUITION/OUT OF STATE	TUITION & FEES	(25,000.00)	(26,131.94)	(1,131.94)
44	10-0003-04-43021	LESS OUT STATE TPEG	TUITION & FEES	750.00	783.96	33.96
45	10-0003-04-43210	LAB FEES	TUITION & FEES	(15,000.00)	(15,679.16)	(679.16)
46	10-0003-04-43220	GENERAL FEES	TUITION & FEES	(225,000.00)	(150,000.00)	75,000.00
47	10-0003-04-43222	OUT-OF-DISTRICT FEE	TUITION & FEES	(425,000.00)	(250,000.00)	175,000.00
48	10-0003-04-43225	COMMUNITY SERVICES FUNDED	TUITION & FEES	(350,000.00)	(418,111.06)	(68,111.06)
49	10-0003-04-43226	LESS COMM SERVICES TPEG	TUITION & FEES	21,000.00	21,950.83	950.83
50	10-0003-04-43245	Fees & Supplies/CED	TUITION & FEES	-	-	-
51	10-0003-04-43296	B & I Contractual Services	TUITION & FEES	-	-	-
52	10-0003-04-43297	COMMUNITY SERVICES NON FUNDED	TUITION & FEES	(1,000.00)	(1,045.26)	(45.26)
53	10-0003-04-43298	LESS COMM SVCS NONFUND TPEG	TUITION & FEES	60.00	62.72	2.72
54	10-0003-04-44010	DC TUITION/OUT DISTRICT	TUITION & FEES	(50,000.00)	(52,263.88)	(2,263.88)
55	10-0003-05-43000	TUITION/IN DISTRICT	TUITION & FEES	(1,000.00)	(1,045.28)	(45.28)
56	10-0003-05-43001	LESS IN DIST TPEG	TUITION & FEES	60.00	62.72	2.72
57	10-0003-05-43010	TUITION/OUT DISTRICT	TUITION & FEES	(250,000.00)	(261,319.41)	(11,319.41)
58	10-0003-05-43011	LESS OUT DISTRICT TPEG	TUITION & FEES	18,600.00	19,442.16	842.16
59	10-0003-05-43020	TUITION/OUT OF STATE	TUITION & FEES	(30,000.00)	(31,358.33)	(1,358.33)
60	10-0003-05-43021	LESS OUT STATE TPEG	TUITION & FEES	1,800.00	1,881.50	81.50
61	10-0003-05-43210	LAB FEES	TUITION & FEES	(15,000.00)	(15,000.00)	-
62	10-0003-05-43220	GENERAL FEES	TUITION & FEES	(110,000.00)	(110,000.00)	-
63	10-0003-05-43222	OUT-OF-DISTRICT FEE	TUITION & FEES	(220,000.00)	(220,000.00)	-
64	10-0003-05-43225	COMMUNITY SERVICES FUNDED	TUITION & FEES	(200,000.00)	(209,055.53)	(9,055.53)
65	10-0003-05-43226	LESS COMM SERVICES TPEG	TUITION & FEES	12,000.00	12,543.33	543.33
66	10-0003-05-43245	FEES & SUPPLIES/CED	TUITION & FEES	(200.00)	(200.00)	-
67	10-0003-05-43296	B & I CONTRACTUAL SERVICES	TUITION & FEES	(25,000.00)	-	25,000.00
68	10-0003-05-43297	COMMUNITY SERVICES NON FUNDED	TUITION & FEES	(1,500.00)	(1,567.92)	(67.92)
69	10-0003-05-43298	LESS COMM SVCS NONFUND TPEG	TUITION & FEES	90.00	94.07	4.07
70	10-0003-05-44010	DC TUITION/OUT DISTRICT	TUITION & FEES	(60,000.00)	(62,716.66)	(2,716.66)
71	10-0003-07-43000	TUITION/IN DISTRICT	TUITION & FEES	(1,000.00)	(1,045.28)	(45.28)
72	10-0003-07-43001	LESS IN DIST TPEG	TUITION & FEES	60.00	62.72	2.72
73	10-0003-07-43010	TUITION/OUT DISTRICT	TUITION & FEES	(25,000.00)	(26,131.94)	(1,131.94)

FY24/25 Budget - Final

	B	H	I	L	M	N
1	Paris Junior College					
2	Budget Detail					
3	Fiscal Year 2024-2025					
4	Account #	Account Description	Description	23/24 Approved Budget	24/25 Requested Budget	Difference
74	10-0003-07-43011	LESS OUT DISTRICT TPEG	TUITION & FEES	1,500.00	1,567.92	67.92
75	10-0003-07-43020	TUITION/OUT OF STATE	TUITION & FEES	(3,500.00)	(3,658.47)	(158.47)
76	10-0003-07-43021	LESS OUT STATE TPEG	TUITION & FEES	105.00	109.75	4.75
77	10-0003-07-43220	GENERAL FEES	TUITION & FEES	(1,060.00)	(10,000.00)	(8,940.00)
78	10-0003-07-43222	OUT-OF-DISTRICT FEE	TUITION & FEES	(22,000.00)	(22,000.00)	-
79			TUITION & FEES Total	\$ (11,527,820.00)	\$ (11,379,647.00)	\$ 148,173.00
80	10-0004-01-43300	CURR TAXES COL M & O	TAXES	(3,900,000.00)	(4,356,369.00)	(456,369.00)
81	10-0004-01-43320	DELINQUENT TAXES M&O	TAXES	(60,000.00)	(85,000.00)	(25,000.00)
82	10-0004-01-43330	DEL CYPD PEN&INT M&O	TAXES	(15,000.00)	(15,000.00)	-
83	10-0004-01-43340	DELINQUENT P I M&O	TAXES	(30,000.00)	(30,000.00)	-
84	10-0004-01-43350	ATTORNEY FEE M&O	TAXES	(15,000.00)	(15,000.00)	-
85	10-0004-01-43360	TAX CERT FEE M&O	TAXES	(5,000.00)	(5,000.00)	-
86			TAXES Total	\$ (4,025,000.00)	\$ (4,506,369.00)	\$ (481,369.00)
87	10-0005-01-43380	REF VEH INV OVERPMT	OTHER SOURCES	(4,000.00)	-	4,000.00
88	10-0005-01-43606	COPY MACHINES	OTHER SOURCES	(2,000.00)	(1,000.00)	1,000.00
89	10-0005-01-43608	DORM PROPERTY DAMAGE	OTHER SOURCES	(1,500.00)	(1,000.00)	500.00
90	10-0005-01-43614	FACIL RENTAL USE	OTHER SOURCES	(1,500.00)	(1,500.00)	-
91	10-0005-01-43616	FARM LEASE	OTHER SOURCES	(3,620.00)	(3,620.00)	-
92	10-0005-01-43620	DIPLOMA REPRINT CHARGE	OTHER SOURCES	(200.00)	(200.00)	-
93	10-0005-01-43624	INTEREST EARNED	OTHER SOURCES	(1,100,000.00)	(1,700,000.00)	(600,000.00)
94	10-0005-01-43626	LRC FINES SUBSCRIPTIONS	OTHER SOURCES	(100.00)	(50.00)	50.00
95	10-0005-01-43628	MISC INCOME	OTHER SOURCES	(350,000.00)	(250,000.00)	100,000.00
96	10-0005-01-43638	RRV COUNCIL FOR AID OF PERSONS	OTHER SOURCES	(20,000.00)	(20,000.00)	-
97	10-0005-01-43642	PARK PERMITS FINES	OTHER SOURCES	(500.00)	(500.00)	-
98	10-0005-01-43648	RETURN CHECK FEE	OTHER SOURCES	(300.00)	(50.00)	250.00
99	10-0005-01-43652	SALE OF SURPLUS PROP	OTHER SOURCES	(15,000.00)	(5,000.00)	10,000.00
100	10-0005-01-43654	TESTING	OTHER SOURCES	(10,000.00)	(10,000.00)	-
101	10-0005-01-43660	VA REPORTING FEES	OTHER SOURCES	(2,500.00)	(2,500.00)	-
102	10-0005-01-43663	DISPUTE RESOLUTION SVC REV	OTHER SOURCES	(15,000.00)	(15,000.00)	-
103	10-0005-01-43664	Drs Administrative Fees	OTHER SOURCES	-	(600.00)	(600.00)
105	10-0005-01-44100	INSTRUCTIONAL STUDENT FEES	OTHER SOURCES	(65,000.00)	(25,000.00)	40,000.00
106	10-0005-01-44101	INSTR STUDENT FEE OFFSET	OTHER SOURCES	60,000.00	20,000.00	(40,000.00)
107	10-0005-01-44200	HEALTH OCCUP STUDENT FEES	OTHER SOURCES	(165,000.00)	(165,000.00)	-
108	10-0005-01-44201	HEALTH OCCP STUDENT FEE OFFSET	OTHER SOURCES	150,000.00	150,000.00	-
109	10-0005-01-44300	CED STUDENT FEES	OTHER SOURCES	(25,000.00)	(25,000.00)	-
110	10-0005-01-44301	CED STUDENT FEE OFFSET	OTHER SOURCES	23,000.00	15,000.00	(8,000.00)
111	10-0005-04-43606	COPY MACHINES	OTHER SOURCES	(1,100.00)	(100.00)	1,000.00
112	10-0005-04-43654	TESTING	OTHER SOURCES	(10,000.00)	(15,000.00)	(5,000.00)
113	10-0005-04-43668	TWC CHILD CARE CONF/COST SHARE	OTHER SOURCES	(1,000.00)	(500.00)	500.00
114	10-0005-05-43606	COPY MACHINES	OTHER SOURCES	(500.00)	(100.00)	400.00
115	10-0005-05-43654	TESTING	OTHER SOURCES	(3,000.00)	(3,000.00)	-
116	10-0005-05-43668	TWC CHILD CARE CONF/COST SHARE	OTHER SOURCES	(1,000.00)	(2,000.00)	(1,000.00)
117			OTHER SOURCES Total	\$ (1,564,820.00)	\$ (2,061,720.00)	\$ (496,900.00)
118	10-0006-01-43700	FALL PRODUCTIONS	ORGANIZED ACTIVITIES	(3,500.00)	(3,500.00)	-
119	10-0006-01-43710	SPRING PRODUCTIONS	ORGANIZED ACTIVITIES	(3,000.00)	(2,500.00)	500.00
120			ORGANIZED ACTIVITIES Total	\$ (6,500.00)	\$ (6,000.00)	\$ 500.00

Paris Junior College
Annual Operating Budget – Instruction Expenses
2024-2025

	Dept	Budget	Salary	Other
General Academic:				
English	4012	554,802	546,502	8,300
Communications	4014	78,658	77,958	700
Foreign Language	4016	90,837	88,237	2,600
Art	4022	102,091	89,791	12,300
Drama	4024	228,843	119,643	109,200
Music	4026	103,991	95,591	8,400
Speech	4028	115,687	113,087	2,600
Kinesiology	4032	394,796	389,496	5,300
Biology	4051	554,686	494,156	60,530
Chemistry	4052	94,457	78,907	15,550
Engineering	4054	150	0	150
Math	4055	464,786	453,136	11,650
Physical Science	4056	110,026	107,826	2,200
Agriculture	4057	13,348	12,848	500
Geology	4059	15,642	15,192	450
Government	4061	295,970	291,920	4,050
History	4062	299,027	293,777	5,250
Sociology	4063	92,111	90,211	1,900
Psychology	4064	182,195	179,095	3,100
Education	4067	<u>105,176</u>	<u>97,626</u>	<u>7,550</u>
		4,137,169	3,868,289	268,880
Developmental Read/Write	4043	65,730	64,630	1,100
Developmental Math	4044	<u>174,310</u>	<u>168,660</u>	<u>5,650</u>
		240,040	233,290	6,750
Total General Academic		<u>4,377,209</u>	<u>4,101,579</u>	<u>275,630</u>
Academic Support				
Academic Administration	4003	340,518	297,718	42,800
Distance Learning Administration	4004	35,800	0	35,800
Dual Credit Coordination	4005	<u>61,600</u>	<u>57,500</u>	<u>4,100</u>
Total Academic Support		<u>437,918</u>	<u>355,218</u>	<u>82,700</u>

Paris Junior College
Annual Operating Budget – Instruction Expenses
2024-2025

	Dept	Budget	Salary	Other
Vocational /Technical:				
Technical Administration	4200	587,184	517,534	69,650
Office Occupations	4220	73,016	70,591	2,425
Computer Info	4222	227,054	220,404	6,650
Business	4223	32,570	27,570	5,000
Aviation	4226	286,500	97,446	189,054
Economics	4227	148,460	145,410	3,050
Drafting	4231	85,961	65,311	20,650
Welding	4232	476,431	298,781	177,650
Electrician	4233	123,128	73,808	49,320
Air Conditioning	4236	204,731	144,481	60,250
Electro-Mechanical	4238	181,842	151,492	30,350
Criminal Justice	4239	82,726	81,026	1,700
Jewelry	4242	236,012	202,626	33,386
Horology	4244	152,291	135,141	17,150
Health	4250	332,336	325,236	7,100
Certified Nurse Aid	4251	124,154	117,054	7,100
AD Nursing	4252	769,434	728,784	40,650
Medical Records	4253	67,587	63,287	4,300
LVN	4254	416,805	402,987	13,818
Surgical Tech	4255	97,916	89,116	8,800
Radiology Tech	4256	85,997	68,812	17,185
EMT	4257	186,643	165,693	20,950
Sonography	4258	200,269	182,719	17,550
CED/Jewelry	4262	4,500	4,300	200
NETWDB/Childcare	4263	14,000	5,700	8,300
Nursing Home Training	4264	64,344	61,944	2,400
Total Vocational/Technical		<u>5,261,891</u>	<u>4,447,253</u>	<u>814,638</u>
Organized Activities	4070	<u>7,500</u>	<u>0</u>	<u>7,500</u>

Paris Junior College
Annual Operating Budget – Other Expenses
2024-2025

	Dept	Budget	Salary	Other
Operation and Maintenance of Plant				
General Services	8010	565,071	178,671	386,400
Transportation	8011	220,820	66,020	154,800
Building Maintenance	8012	703,160	421,460	281,700
Grounds Maintenance	8013	287,060	100,260	186,800
Custodial Services	8014	481,634	407,834	73,800
Utilities	8015	<u>869,000</u>	<u>0</u>	<u>869,000</u>
Total Operation and Maintenance of Plant		<u>3,126,745</u>	<u>1,174,245</u>	<u>1,952,500</u>
Athletics				
General	0511	305,911	108,911	197,000
Basketball – Men	0512	107,566	58,566	49,000
Basketball – Women	0513	106,866	58,566	48,300
Baseball	0514	121,166	58,566	62,600
Cheer	0515	7,500	7,500	0
Softball	0516	108,766	58,566	50,200
Regional Tournament Travel	0518	30,000	0	30,000
Soccer – Men	0519	110,466	58,566	51,900
Soccer - Women	0520	<u>109,166</u>	<u>58,566</u>	<u>50,600</u>
Total Athletics		<u>999,906</u>	<u>460,306</u>	<u>539,600</u>
Special Revenue				
Food Service	4541	700,000	0	700,000
Hatcher Hall	5552	9,000	7,500	1,500
Thompson Hall	5553	9,200	7,500	1,700
South Campus	5554	<u>11,000</u>	<u>7,500</u>	<u>3,500</u>
Total Special Revenue		<u>729,200</u>	<u>22,500</u>	<u>706,700</u>

**Paris Junior College
Budget - Debt Service
Fiscal Year 2024-2025**

Totals by Issue	Principal	Interest	Total
2006	379,000.00	137,205.00	516,205.00
2007	280,000.00	110,805.00	390,805.00
TOTAL	\$ 659,000.00	\$ 248,010.00	\$ 907,010.00

Bond Issue	Due	Principal	Interest	Total
2006	3/15/25		68,602.50	68,602.50
	9/15/25	379,000.00	68,602.50	447,602.50
2007	3/15/25	280,000.00	58,517.50	338,517.50
	9/15/25		52,287.50	52,287.50
Total Principal & Interest		659,000.00	248,010.00	907,010.00

Total Debt Service 24/25	659,000.00	248,010.00	907,010.00
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TOTALS BY ISSUE	
2006	516,205.00
2007	390,805.00
TOTAL	907,010.00

**Paris Junior College
Budget - Unrestricted Fund Balance (Unaudited)
Fiscal Year 2024-2025**

General Fund	\$2,104,403.89
Auxiliary Fund	1,060,219.02
Gifts Fund	760,945.19
Endowment Fund	244,451.87
Plant Fund	33,318,876.69
	<u>\$37,488,896.66</u>
Net Investments in Capital Assets (audited FY23)	<u>(35,292,383.00)</u>
Unrestricted Fund Balance	<u>\$2,196,513.66</u>

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Paris Junior College

(903) 785-7661

Taxing Unit Name

Phone (area code and number)

2400 Clarksville St., Paris, 75460

<http://www.parisjc.edu>

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 6,132,022,864
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 704,751,468
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 5,427,271,396
4.	Prior year total adopted tax rate.	\$ 0.071000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 2,581,010 B. Prior year values resulting from final court decisions: - \$ 2,362,480 C. Prior year value loss. Subtract B from A. ³	\$ 218,550
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 218,550

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)

8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 5,427,489,946
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory.⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 1,981,570</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 6,142,364</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 8,123,934
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 8,123,934
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 5,419,366,012
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,847,749
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 5,908
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,853,657
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 7,121,338,097</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 7,121,338,097

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)

19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 87,854,917
B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C. Total value under protest or not certified. Add A and B.	\$ 87,854,917
20. Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 782,707,276
21. Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 6,426,485,738
22. Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23. Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 168,468,042
24. Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 168,468,042
25. Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 6,258,017,696
26. Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.081579 /\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.000000 /\$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.

28. Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.071000 /\$100
29. Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,427,489,946

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

30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 3,853,517
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. + \$ 5,908</p>	
	<p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0</p>	
	<p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p>	
	<p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 5,908</p>	
	E. Add Line 30 to 31D.	\$ 3,859,425
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,258,017,696
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.061671 /\$100
34.	Rate adjustment for state criminal justice mandate.²³	
	<p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p>	
	<p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p>	
	<p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p>	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴	
	<p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p>	
	<p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ 0</p>	
	<p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p>	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²³ [Reserved for expansion]
²⁴ Tex. Tax Code §26.044
²⁴ Tex. Tax Code §26.041

<p>36. Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.....</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ 0</p> <p>\$ 0</p> <p>\$ 0.000000 /\$100</p> <p>\$ 0.000000 /\$100</p> <p>\$ 0.000000 /\$100</p>	<p>\$ 0.000000 /\$100</p>
<p>37. Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.....</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ 0</p> <p>\$ 0</p> <p>\$ 0.000000 /\$100</p> <p>\$ 0.000000 /\$100</p>	<p>\$ 0.000000 /\$100</p>
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ 0</p> <p>\$ 0</p> <p>\$ 0.000000 /\$100</p>	<p>\$ 0.000000 /\$100</p>
<p>39. Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>		<p>\$ 0.061671 /\$100</p>
<p>40. Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ 0</p> <p>\$ 0.000000 /\$100</p>	<p>\$ 0.061671 /\$100</p>
<p>41. Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>		<p>\$ 0.066604 /\$100</p>

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

D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>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).</p>	\$ _____ /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 0
43.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹</p>	\$ 0
44.	<p>Adjusted current year debt. Subtract Line 43 from Line 42E.</p>	\$ 0
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 98.00 %</p> <p>B. Enter the prior year actual collection rate..... 96.91 %</p> <p>C. Enter the 2022 actual collection rate. 97.29 %</p> <p>D. Enter the 2021 actual collection rate. 97.34 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	98.00 %
46.	<p>Current year debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ 0
47.	<p>Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 6,426,485,738
48.	<p>Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.000000 /\$100
49.	<p>Current year voter-approval tax rate. Add Lines 41 and 48.</p>	\$ 0.066604 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100
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SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	Current year 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.	Current year 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.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year 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.	Current year 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

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.

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.	Current year 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.	\$ _____ /\$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 §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

62. Current year 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
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SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ 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 that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

Individual components can be negative, but the overall rate will 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.⁴⁴

63. Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
A. Voter-approval tax rate (Line 67).....	\$ _____ /\$100
B. Unused increment rate (Line 66).....	\$ _____ /\$100
C. Subtract B from A.....	\$ _____ /\$100
D. Adopted Tax Rate.....	\$ _____ /\$100
E. Subtract D from C.....	\$ _____ /\$100
F. 2023 Total Taxable Value (Line 60).....	\$ _____
G. Multiply E by F and divide the results by \$100.....	\$ _____
64. Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
A. Voter-approval tax rate (Line 67).....	\$ _____ /\$100
B. Unused increment rate (Line 66).....	\$ _____ /\$100
C. Subtract B from A.....	\$ _____ /\$100
D. Adopted Tax Rate.....	\$ _____ /\$100
E. Subtract D from C.....	\$ _____ /\$100
F. 2022 Total Taxable Value (Line 60).....	\$ _____
G. Multiply E by F and divide the results by \$100.....	\$ _____
65. Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
A. Voter-approval tax rate (Line 67).....	\$ _____ /\$100
B. Unused increment rate (Line 66).....	\$ _____ /\$100
C. Subtract B from A.....	\$ _____ /\$100
D. Adopted Tax Rate.....	\$ _____ /\$100
E. Subtract D from C.....	\$ _____ /\$100
F. 2021 Total Taxable Value (Line 60).....	\$ _____
G. Multiply E by F and divide the results by \$100.....	\$ _____
66. Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67. 2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ _____ /\$100
68. Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §26.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

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

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

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

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

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

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

74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.42(c)
⁵¹ Tex. Tax Code §26.42(b)

81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ _____ /\$100
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SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.061579 /\$100
 As applicable, enter the current year 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. \$ 0.066604 /\$100
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate. \$ _____ /\$100
 If applicable, enter the current year de minimis rate from Line 73.

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.⁵²

print here ▶ Pat Loven
 Printed Name of Taxing Unit Representative

sign here ▶ *Pat Loven*
 Taxing Unit Representative

July 30, 2024
 Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)