



**FISCAL YEAR 2023-2024
PROPOSED ANNUAL BUDGET**

MAYOR
Clay Parker

MAYOR PRO-TEM
Stephen L. Whelchel

COUNCILMEMBERS
Paula Coggin
Kelly Gerber
Donovan Owens
Ronnie Starkey

CITY ADMINISTRATOR / FINANCE DIRECTOR
Dessie Whelchel

CITY SECRETARY
Tanya Duhon

This proposed budget will raise more total property taxes than last year’s budget by \$9,024 (13.42%), and of that amount \$682 is tax revenue to be raised from new property added to the tax roll this year.

The proposed tax rate will be 0.0% higher/lower than the current rate.

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

FOR: Councilmembers Whelchel, Coggin, Gerber and Starkey

AGAINST: None

PRESENT and not voting: None

ABSENT: Councilmember Owens

Tax Rates	FY 2023-24	Tax Rates	FY 2022-23
Proposed Property Tax Rate	\$0.181100/\$100	Adopted Property Tax Rate	\$0.181100/\$100
No-New-Revenue Rate	\$0.159671/\$100	No-New-Revenue Rate	\$0.147650/\$100
Voter-Approval Tax Rate	\$0.167299/\$100	Voter-Approval Tax Rate	\$0.153394/\$100
De minimis Rate	\$1.338459/\$100	De minimis Rate	\$1.467207/\$100
Debt Rate	\$0/\$100	Debt Rate	\$0/\$100

The total amount of municipal debt obligation secured by property taxes for the City of Redwater is \$0.

GENERAL FUND

FY 2023/2024 BUDGET - PROPOSED

FUND BALANCE			
10-1000	CONSOLIDATED CASH	Balance as of 7.31.2023	167,306.12
10-1140	CASH - SAVINGS	Balance as of 7.31.2023	59,922.58
	TOTAL CASH ON HAND		227,228.70
Account #	Description	2022/2023 BUDGET	2023/2024 PROPOSED
REVENUES			
MUNICIPAL COURT		0.00	1,062.00
10-4004	Municipal Court Building Security Fund	0.00	20.00
10-4005	Municipal Court Technology Fund	0.00	20.00
10-4006	Municipal Jury Funds	0.00	2.00
10-4007	Local Truancy Prevention & Diversion Fund	0.00	20.00
10-4008	Time Payment Reimbursement Fee	0.00	0.00
10-4009	Omnibase Reimbursement Fee	0.00	0.00
10-4035	Fine Revenue/Court Costs	0.00	1,000.00
TAXES		140,000.00	161,000.00
10-4010	Property Taxes	65,000.00	76,000.00
10-4012	Franchise Taxes	25,000.00	30,000.00
10-4014	Sales Taxes	50,000.00	55,000.00
MISCELLANEOUS INCOME		134,373.00	146,100.00
10-4016	Refuse Income	125,000.00	137,000.00
10-4018	Rental Income	9,000.00	9,000.00
10-4038	Beautification Income	0.00	0.00
10-4055	Grant Income-Gov't Funds	0.00	0.00
10-4060	Discounts Taken-Gov't Funds	0.00	0.00
10-4090	Miscellaneous-Gov't Funds	373.00	100.00
10-4470	Discounts Taken	0.00	0.00
INTERGOVERNMENTAL		0.00	0.00
10-4020	EMS-Bowie County	0.00	0.00
10-4050	Intergovernmental Income	0.00	0.00
PERMITS & LICENSES		1,610.00	1,790.00
10-4021	Building Permits	1,500.00	1,500.00
10-4022	Mobile Home Permits	110.00	110.00
10-4024	Other Permits	0.00	180.00
10-4026	Animal Licenses	0.00	0.00
FINES & FEES		1,500.00	2,000.00
10-4028	Ordinance Enforcement	0.00	0.00
10-4030	Building Use Fees	0.00	0.00
10-4032	Inspection Fee	0.00	0.00
10-4034	Internet Fee	0.00	0.00
10-4040	Clean Up Income	1,500.00	2,000.00
INTEREST		600.00	1,000.00
10-4036	Interest-Gov't Funds	600.00	1,000.00
LEASE INCOME		3,600.00	3,600.00
10-4042	Lease Income	3,600.00	3,600.00
REVENUE TOTALS		281,683.00	316,552.00

EXPENSES			
PERSONNEL		112,950.00	138,911.00
10-20-5110	Salaries-Administration	90,000.00	114,000.00
10-20-5113	Salaries-Office	0.00	0.00
10-20-5120	Contract Labor	350.00	350.00
10-20-5122	Accrued Payroll	0.00	0.00
10-20-5124	Accrued Vacation & Sick Leave	0.00	0.00
10-20-5130	Group Insurance	12,000.00	12,011.00
10-20-5132	Workers' Comp Insurance	500.00	500.00
10-20-5140	Retirement Expense	2,700.00	3,000.00
10-20-5142	Taxes-Payroll	7,000.00	8,750.00
10-20-5145	Employee Expenses	300.00	200.00
10-20-5168	Employee Licences	0.00	0.00
10-20-5170	Awards & Recognitions	100.00	100.00
MILEAGE, TRAVEL & TRAINING		5,000.00	7,000.00
10-20-5160	Training	1,500.00	2,000.00
10-20-5162	Travel/Mileage	3,500.00	5,000.00
FINES & FEES		3,710.00	4,105.00
10-20-5164	Books & Subscriptions	460.00	400.00
10-20-5166	Dues & Memberships	1,400.00	1,500.00
10-20-5412	Animal Control Expenses	500.00	500.00
10-20-5414	Appraisal District Fees	1,350.00	1,705.00
10-20-5430	Fees & Permits	0.00	0.00
10-20-5460	Ordinance Enforcement	0.00	0.00
10-20-6231	Paying Agent Fees	0.00	0.00
ELECTION		0.00	3,000.00
10-20-5230	Election Expense	0.00	3,000.00
MISCELLANEOUS EXPENSE		1,800.00	1,800.00
10-20-5235	Miscellaneous Expense	1,800.00	1,800.00
10-20-5485	Special Services	0.00	0.00
SUPPLIES		5,350.00	5,280.00
10-20-5240	Office Supplies & Expenses	5,000.00	5,000.00
10-20-5250	Postage	350.00	280.00
10-20-5260	Tools	0.00	0.00
REPAIRS & MAINTENANCE		7,340.00	1,840.00
10-20-5310	Building & Grounds R&M	800.00	800.00
10-20-5330	Office Equipment R&M	300.00	300.00
10-20-5420	Beautification Expences	6,000.00	500.00
10-20-5455	Maintenance Contracts	0.00	0.00
10-20-5462	Pest Control	240.00	240.00
ACCOUNTING & AUDIT		3,000.00	3,000.00
10-20-5410	Accounting & Audit	3,000.00	3,000.00
GRANT		0.00	0.00
10-20-5435	Grant Expense	0.00	0.00
INFORMATION TECHNOLOGY		15,280.00	18,425.00
10-20-5336	IT - Software		
10-20-5337	IT - Maintenance		5,000.00
10-20-5338	IT - Equipment & Supplies		1,000.00
10-20-5339	IT - Subscriptions		12,000.00
10-20-5437	INFORMATION TECHNOLOGY (IT)	15,000.00	0.00

10-20-5498	Website	280.00	425.00
SERVICES		7,300.00	4,350.00
10-20-5438	Inspection Cost	1,500.00	1,500.00
10-20-5445	Janitorial Service	1,300.00	850.00
10-20-5452	Legal & Advertising	4,500.00	2,000.00
INSURANCE		3,200.00	3,550.00
10-20-5440	Insurance-Auto	0.00	0.00
10-20-5441	Insurance-Liability	2,000.00	2,300.00
10-20-5442	Insurance-Property	1,200.00	1,250.00
SANITATION		1,500.00	1,500.00
10-20-5465	Refuse Charge	1,500.00	1,500.00
10-20-5466	Recycle Expense	0.00	0.00
RENT - BUILDING & EQUIPMENT		0.00	0.00
10-20-5470	Rent-Equipment	0.00	0.00
10-20-5471	Rent-Building	0.00	0.00
UTILITIES		13,000.00	13,600.00
10-20-5488	Telephone & Radio	7,000.00	7,000.00
10-20-5490	Utilities	6,000.00	6,600.00
PUBLIC SAFETY		11,125.00	43,250.00
10-22-5422	Emergency Management	2,000.00	2,000.00
10-22-5424	EMS Expense	0.00	0.00
10-22-5433	Court Costs & Expenses	125.00	250.00
10-22-5491	Police	9,000.00	41,000.00
10-22-5492	Volunteer Fire Department	0.00	0.00
PUBLIC WORKS		30,100.00	25,100.00
10-24-5110	Salaries-Administration	0.00	0.00
10-24-5111	Salaries-Operations	0.00	0.00
10-24-5120	Contract Labor	0.00	0.00
10-24-5140	Retirement Expense	0.00	0.00
10-24-5142	Taxes-Payroll	0.00	0.00
10-24-5145	Employee Expenses	0.00	0.00
10-24-5260	Tools	0.00	0.00
10-24-5360	Sign R&M	100.00	100.00
10-24-5370	Street R&M	30,000.00	25,000.00
PARKS		8,000.00	5,000.00
10-26-5340	Park Expense	8,000.00	5,000.00
CAPITAL OUTLAYS		1,000.00	1,000.00
10-29-5610	Office Furniture & Equipment	1,000.00	1,000.00
10-29-5620	Vehicles	0.00	0.00
10-29-5630	Equipment	0.00	0.00
10-29-5640	Buildings	0.00	0.00
10-29-5650	Improvements	0.00	0.00
10-29-5660	Signs New	0.00	0.00
INTERFUND TRANSFERS		0.00	0.00
10-40-6166	Transfers in	0.00	0.00
10-41-6266	Transfers Out	0.00	0.00
EXPENSE TOTALS		229,655.00	280,711.00

TOTAL CASH + REVENUES-EXPENSES

263,069.70

CAPITAL FUND

FY 2023/2024 BUDGET - PROPOSED

FUND BALANCE			
40-1000	CONSOLIDATED CASH	Balance as of 7.31.2023	0.42
40-1001	CONSOLIDATED CASH MM	Balance as of 7.31.2023	244,498.83
TOTAL CASH ON HAND			244,499.25

Account #	Description	2022/2023 BUDGET	2023/2024 PROPOSED
REVENUES			
INTEREST		2,000.00	5,000.00
40-4036	Interest-Gov't Funds	2,000.00	5,000.00
MISCELLANEOUS INCOME		0.00	0.00
40-4090	Miscellaneous-Gov't Funds	0.00	0.00
REVENUE TOTALS		2,000.00	5,000.00

EXPENSES			
CAPITAL OUTLAYS		0.00	0.00
40-29-5610	Office Furniture & Equipment	0.00	0.00
40-29-5620	Vehicles	0.00	0.00
40-29-5640	Buildings	0.00	0.00
40-29-5650	Improvements	0.00	0.00
40-29-5660	Signs New	0.00	0.00
40-29-5670	Street New	0.00	0.00
INTERFUND TRANSFERS		0.00	0.00
40-40-6166	Transfers in	0.00	0.00
40-41-6266	Transfers Out	0.00	0.00
EXPENSE TOTALS		0.00	0.00

TOTAL CASH + REVENUES-EXPENSES

249,499.25

WATER & SEWER FUND
FY 2023/2024 BUDGET - PROPOSED

FUND BALANCE			
60-1000	CONSOLIDATED CASH	Balance as of 7.31.2023	336,263.19
60-1001	CONSOLIDATED CASH MM	Balance as of 7.31.2023	62,645.96
60-1140	CASH - SAVINGS	Balance as of 7.31.2023	41,726.92
	TOTAL CASH ON HAND		440,636.07

Account #	Description	2022/2023 BUDGET	2023/2024 PROPOSED
REVENUES			
CHARGES FOR SERVICES		1,061,000.00	1,240,000.00
60-4410	Water Sales	930,000.00	1,095,000.00
60-4420	Sewer Sales	131,000.00	145,000.00
FINES & FEES		74,350.00	105,525.00
60-4430	Tapping Fees	25,000.00	43,500.00
60-4432	Transfer Fee	3,500.00	7,200.00
60-4434	Inspection Fee	800.00	2,250.00
60-4436	Returned Check Fee	1,000.00	1,875.00
60-4438	Shut Off Fee	22,000.00	22,000.00
60-4439	Reconnect Fee	0.00	0.00
60-4440	Sewer Dump Fees	0.00	0.00
60-4442	Tampering Fees	50.00	0.00
60-4443	REPAIR FEES	0.00	0.00
60-4444	Backflow Fees	0.00	0.00
60-4450	Late Charges	19,000.00	22,000.00
60-4455	Road Bore Charge	3,000.00	6,700.00
60-4457	Clean Up Fees	0.00	0.00
60-4460	Line Extension	0.00	0.00
MISCELLANEOUS INCOME		810.00	100.00
60-4456	Insurance Proceeds	0.00	0.00
60-4465	Bad Debt Recovery	0.00	0.00
60-4470	Discounts Taken	0.00	0.00
60-4499	Miscellaneous-W&S	810.00	100.00
GRANTS		0.00	0.00
60-4500	Grant Revenue	0.00	0.00
60-4550	ARPA GRANT REVENUE	0.00	0.00
REVENUE TOTALS		1,136,160.00	1,345,625.00

EXPENSES			
PERSONNEL		327,611.00	332,803.00
60-60-5110	Salaries-Administration	0.00	51,703.00
60-60-5111	Salaries-Operations	160,000.00	132,000.00
60-60-5112	Salaries-Meter Reading	0.00	0.00
60-60-5113	Salaries-Office	65,000.00	73,000.00
60-60-5118	Certification Pay	0.00	0.00
60-60-5120	Contract Labor	33,000.00	0.00
60-60-5122	Accrued Payroll	0.00	0.00

60-60-5124	Accrued Vacation & Sick Leave	0.00	0.00
60-60-5130	Group Insurance	37,000.00	36,100.00
60-60-5132	Workers' Comp Insurance	6,000.00	9,000.00
60-60-5140	Retirement Expense	5,700.00	6,900.00
60-60-5142	Taxes-Payroll	17,000.00	20,000.00
60-60-5145	Employee Expenses	1,500.00	1,800.00
60-60-5168	Employee Licences	111.00	0.00
60-60-5170	Awards & Recognitions	0.00	0.00
60-60-5489	Uniforms	2,300.00	2,300.00
MILEAGE, TRAVEL & TRAINING		1,500.00	1,500.00
60-60-5160	Training	1,000.00	1,000.00
60-60-5162	Travel/Mileage	500.00	500.00
FINES & FEES		8,550.00	8,550.00
60-60-5164	Books & Subscriptions	0.00	0.00
60-60-5166	Dues & Memberships	0.00	0.00
60-60-5430	Fees & Permits	7,000.00	7,000.00
60-60-5460	Ordinance Enforcement	0.00	0.00
60-60-6231	Paying Agent Fees	1,550.00	1,550.00
SUPPLIES		87,000.00	84,800.00
60-60-5220	Chemicals	15,000.00	15,000.00
60-60-5240	Office Supplies & Expenses	3,500.00	3,700.00
60-60-5250	Postage	8,000.00	8,200.00
60-60-5260	Tools	2,000.00	1,200.00
60-60-5316	Equipment Supplies	3,500.00	3,700.00
60-60-5320	Meter Replacements	5,000.00	5,000.00
60-60-5335	Operating Supplies	25,000.00	25,000.00
60-60-5382	Vehicle Supplies	25,000.00	23,000.00
MISCELLANEOUS EXPENSE		500.00	500.00
60-60-5235	Miscellaneous Expense	500.00	500.00
60-60-5485	Special Services	0.00	0.00
REPAIRS & MAINTENANCE		47,200.00	53,400.00
60-60-5310	Building & Grounds R&M	1,000.00	1,500.00
60-60-5315	Equipment R&M	2,000.00	5,000.00
60-60-5330	Office Equipment R&M	200.00	200.00
60-60-5350	Sewer System R&M	8,000.00	10,000.00
60-60-5360	Sign R&M	0.00	0.00
60-60-5370	Street R&M	0.00	0.00
60-60-5381	Vehicle R&M	2,000.00	1,500.00
60-60-5390	Water System R&M	25,000.00	25,000.00
60-60-5455	Maintenance Contracts	9,000.00	10,200.00
60-60-5480	Street Repairs-Contract	0.00	0.00
NEW ASSETS		1,000.00	300.00
60-60-5610	Office Furniture & Equipment	1,000.00	300.00
60-60-5620	Vehicles	0.00	0.00
60-60-5630	Equipment	0.00	0.00
60-60-5640	Buildings	0.00	0.00
60-60-5650	Improvements	0.00	0.00
60-60-5660	Signs New	0.00	0.00
60-60-5670	Street New	0.00	0.00
ACCOUNTING & AUDIT		13,000.00	13,000.00
60-60-5410	Accounting & Audit	13,000.00	13,000.00

PUBLIC SAFETY		0.00	0.00
60-60-5422	Emergency Management	0.00	0.00
60-60-5424	EMS Expense	0.00	0.00
GRANT		0.00	0.00
60-60-5435	Grant Expense	0.00	0.00
60-60-6160	Grant Income-WS	0.00	0.00
INFORMATION TECHNOLOGY		23,000.00	36,000.00
60-60-5336	IT - Software		0.00
60-60-5337	IT - Maintenance		5,500.00
60-60-5338	IT - Equipment & Supplies		2,000.00
60-60-5339	IT - Subscriptions		23,000.00
60-60-5437	INFORMATION TECHNOLOGY (IT)	23,000.00	5,500.00
60-60-5498	Website	0.00	0.00
SERVICES		15,300.00	15,650.00
60-60-5438	Inspection Cost	0.00	0.00
60-60-5445	Janitorial Service	1,300.00	850.00
60-60-5450	Lab Services & Testing	13,500.00	14,000.00
60-60-5452	Legal & Advertising	500.00	800.00
INSURANCE		10,850.00	12,000.00
60-60-5440	Insurance-Auto	4,000.00	4,050.00
60-60-5441	Insurance-Liability	1,400.00	2,500.00
60-60-5442	Insurance-Property	5,450.00	5,450.00
60-60-5456	Insurance Proceeds	0.00	0.00
SANITATION		1,800.00	1,200.00
60-60-5465	Refuse Charge	1,800.00	1,200.00
RENT - BUILDING & EQUIPMENT		9,000.00	9,000.00
60-60-5470	Rent-Equipment	0.00	0.00
60-60-5471	Rent-Building	9,000.00	9,000.00
WATER CONTRACTS		363,000.00	548,220.00
60-60-5475	Riverbend Fees	175,000.00	353,000.00
60-60-5495	Water Purchases	188,000.00	195,220.00
UTILITIES		40,000.00	45,000.00
60-60-5488	Telephone & Radio	5,000.00	5,000.00
60-60-5490	Utilities	35,000.00	40,000.00
BAD DEBT EXPENSE		0.00	0.00
60-60-5820	Uncollectible Accounts	0.00	0.00
DEPRECIATION		237,000.00	240,000.00
60-60-5910	Depreciation	237,000.00	240,000.00
INTEREST INCOME		(2,152.00)	(3,940.00)
60-60-6111	Interest Income-Revenue	(1,400.00)	(2,340.00)
60-60-6112	Interest Income-Construction	0.00	0.00
60-60-6113	Interest Income-Escrow	0.00	0.00
60-60-6114	Interest Income-Grants	0.00	0.00
60-60-6115	Interest Income-Maintenance	0.00	0.00
60-60-6116	Interest Income-Reserve	(32.00)	(200.00)
60-60-6117	Interest Income-Bonds	(20.00)	(600.00)
60-60-6118	Interest Income-Loan	(700.00)	(800.00)
INTERFUND TRANSFERS		18,000.00	18,000.00
60-60-6166	Transfers in	0.00	0.00
60-60-6266	Transfers Out	18,000.00	18,000.00
INTEREST EXPENSE		54,315.41	49,390.22

60-60-6211	Interest Expense-1989 Bonds	0.00	0.00
60-60-6212	Interest Expense-2003A Bonds	18,445.00	17,892.50
60-60-6213	Interest Expense-2003B Bonds	18,615.00	18,062.50
60-60-6214	Interest Expense-2005 Bond	4,387.50	3,005.00
60-60-6215	Interest Expense-2017 Loan	9,821.19	7,980.22
60-60-6216	INTEREST EXPENSE-2021 LOAN	1,686.33	1,390.00
60-60-6217	INTEREST EXPENSE-2022 LOAN	1,360.39	1,060.00

OTHER **0.00** **0.00**

60-60-5810	Amortizations	0.00	0.00
60-60-5830	Other	0.00	0.00
60-60-6150	Adjustment to Market	0.00	0.00
60-60-6250	Gain/Loss on Disposal	0.00	0.00

EXPENSE TOTALS **1,256,474.41** **1,465,373.22**

LESS NON-CASH EXP (DEPRECIATION)	(237,000.00)	(240,000.00)
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PRINCIPAL PAYMENTS DUE FY 2023 (FROM DEBT SERVICE ACCOUNTS)

60-2741	PRINCIPAL PAYMENT-2003A BONDS	14,000.00	14,000.00
60-2742	PRINCIPAL PAYMENT-2003B BONDS	14,000.00	14,000.00
60-2743	PRINCIPAL PAYMENT-2005 BONDS	35,000.00	35,000.00
60-2744	PRINCIPAL PAYMENT-2017 LOAN	58,643.68	58,643.68
60-2745	PRINCIPAL PAYMENT-2021 LOAN	13,564.73	13,600.00
60-2746	PRINCIPAL PAYMENT-2022 LOAN	13,748.55	13,750.00

TOTAL EXPENSES-NON CASH EXP **1,168,431.37** **1,374,366.90**

TOTAL CASH + REVENUES-EXPENSES **411,894.17**

WATER & SEWER MAINTENANCE FUND

FY 2023/2024 BUDGET - PROPOSED

FUND BALANCE			
61-1000	CONSOLIDATED CASH	Balance as of 7.31.2023	102,472.39
61-1431	CASH - MAINTENANCE - MM	Balance as of 7.31.2023	8,891.60
TOTAL CASH ON HAND			111,363.99

Account #	Description	2022/2023 BUDGET	2023/2024 PROPOSED
REVENUES			
MISCELLANEOUS INCOME		0.00	0.00
61-4499	Miscellaneous-W&S	0.00	0.00
TOTAL REVENUES		0.00	0.00

EXPENSES			
REPAIRS & MAINTENANCE		0.00	0.00
61-60-5310	Building & Grounds R&M	0.00	0.00
61-60-5315	Equipment R&M	0.00	0.00
61-60-5350	Sewer System R&M	0.00	0.00
61-60-5381	Vehicle R&M	0.00	0.00
61-60-5390	Water System R&M	0.00	0.00
INFORMATION TECHNOLOGY		0.00	0.00
61-60-5437	INFORMATION TECHNOLOGY (IT)	0.00	0.00
NEW ASSETS		0.00	0.00
61-60-5610	Office Furniture & Equipment	0.00	0.00
61-60-5620	Vehicles	0.00	0.00
61-60-5630	Equipment	0.00	0.00
61-60-5640	Buildings	0.00	0.00
61-60-5650	Improvements	0.00	0.00
61-60-5660	Signs New	0.00	0.00
61-60-5670	Street New	0.00	0.00
INTEREST INCOME		(125.00)	(130.00)
61-60-6111	Interest Income-Revenue	(125.00)	(130.00)
INTERFUND TRANSFERS		(18,000.00)	(18,000.00)
61-60-6166	Transfers in	(18,000.00)	(18,000.00)
61-60-6266	Transfers Out	0.00	0.00
TOTAL EXPENSES		(18,125.00)	(18,130.00)

TOTAL CASH + REVENUES-EXPENSES

129,493.99

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Redwater

903-671-2775

Taxing Unit Name

Phone (area code and number)

PO Box 209, Redwater, TX 75573

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	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	\$ 37,574,945
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	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 37,574,945
4.	2022 total adopted tax rate.	\$ 0.181100 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2022 ARB values:	\$ 0
	B. 2022 values resulting from final court decisions:	-\$ 0
	C. 2022 value loss. Subtract B from A. ³	\$ 0
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.	\$ 0

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.	\$ 37,574,945
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.	<p>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.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ 0</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 155,838</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 155,838
11.	<p>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.</p> <p>A. 2022 market value: \$ 302,250</p> <p>B. 2023 productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 302,250
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 458,088
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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 37,116,857
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 67,218
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. ⁹	\$ 21
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 67,239
18.	<p>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</p> <p>A. Certified values: \$ 42,487,485</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</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 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 - \$ 0</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 42,487,485

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.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>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>0</u></p> <p>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></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>0</u></p>	
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>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>42,487,485</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>376,547</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>376,547</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>42,110,938</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.159671</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	\$ _____ /\$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>0.181100</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>37,574,945</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(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)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 68,048
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>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. + \$ 21</p> <p>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. - \$ 0</p> <p>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. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 21</p> <p>E. Add Line 30 to 31D.</p>	\$ 68,069
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 42,110,938
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.161642 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

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 _____/\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0 _____/\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0 _____/\$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 _____/\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0 _____/\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0 _____/\$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 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 _____/\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 _____/\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.161642 _____/\$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 _____/\$100
	C. Add Line 40B to Line 39.	\$ 0.161642 _____/\$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.	\$ 0.167299 _____/\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>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</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>	\$ <u>0</u> /\$100
42.	<p>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:</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 \$ <u>0</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>0</u></p>	\$ <u>0</u>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u>0</u>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> %</p> <p>B. Enter the 2022 actual collection rate. <u>100.00</u> %</p> <p>C. Enter the 2021 actual collection rate. <u>100.00</u> %</p> <p>D. Enter the 2020 actual collection rate. <u>100.00</u> %</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>	<u>100.00</u> %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>0</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>42,487,485</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.167299</u> /\$100
D49.	<p>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.</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)

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

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.	\$ 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.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 42,487,485
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$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> .	\$ 0.159671 /\$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.	\$ 0.159671 /\$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> .	\$ 0.167299 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.167299 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
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	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 42,487,485
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$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).	\$ 0.167299 /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
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)

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

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 \$ <u>0</u> /\$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)..... \$ <u>0.000000</u> /\$100	
C.	Subtract B from A \$ <u>0</u> /\$100	
D.	Adopted Tax Rate..... \$ <u>0.181100</u> /\$100	
E.	Subtract D from C..... \$ <u>-0.181100</u> /\$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 \$ <u>0</u> /\$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)..... \$ <u>0.000000</u> /\$100	
C.	Subtract B from A \$ <u>0</u> /\$100	
D.	Adopted Tax Rate..... \$ <u>0.181100</u> /\$100	
E.	Subtract D from C..... \$ <u>-0.181100</u> /\$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 \$ <u>0</u> /\$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..... \$ <u>0</u> /\$100	
C.	Subtract B from A \$ <u>0</u> /\$100	
D.	Adopted Tax Rate..... \$ <u>0.181100</u> /\$100	
E.	Subtract D from C..... \$ <u>-0.181100</u> /\$100	
66. 2023 unused increment rate.	Add Lines 63E, 64E and 65E.	\$ <u>0</u> /\$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).	\$ <u>0.167299</u> /\$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(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

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

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>	\$ 0.161642 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 42,487,485
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 1.176817 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 1.338459 /\$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).

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> .	\$ 0.181100 /\$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, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - 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.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 37,116,857
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 42,110,938
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ 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).	\$ <u>0.167299</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.159671 /\$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

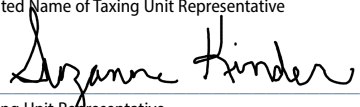
Voter-approval tax rate. \$ 0.167299 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),
 Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate. \$ 1.338459 /\$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.⁵⁰

print here ▶ Suzanne K. Kinder
 Printed Name of Taxing Unit Representative

sign here ▶  08/14/2023
 Taxing Unit Representative Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)