

**Paris Junior College  
Annual Operating Budget - Revenues  
2022-2023**

**Revenues:**

State Funds	\$ 7,407,923
Local Funds	
Tuition and Fees:	
Tuition	9,424,267
Fees	2,340,068
Net Tuition and Fees	11,764,335
Taxes	3,787,000
Other Funds	1,966,320
Auxiliary Enterprises	1,525,547
Federal Funds	6,563,113
Total Revenues	\$ 33,014,238

**Paris Junior College  
Annual Operating Budget - Expenditures  
2022-2023**

**Expenditures:**

Instruction:	
General Academic Courses:	
Faculty Salaries	\$ 3,477,154
Departmental Operating Expenses	150,939
Organized Activities	7,000
Total General Academic Courses	3,635,093
Vocational-Technical Courses:	
Faculty Salaries	3,318,745
Departmental Operating Expenses	418,857
Total Vocational-Technical Courses	3,737,602
Adult and Continuing Ed	576,270
Total Instruction	7,948,965
Public Service	124,617
Academic Support:	1,413,844
Student Services	1,881,847
Institutional Support	7,940,398
Operation and Maintenance of Plant	3,079,412
Financial Aid and Scholarships	8,194,819
Auxiliary Enterprises	1,525,547
Debt Service	904,789
Total Expenditures	\$ 33,014,238
Excess Budgeted Revenue/(Expenditures)	\$ (0)

**Paris Junior College  
Annual Operating Budget  
Fiscal Year 2022-2023**

	<b>Budget 2021-2022</b>	<b>Budget 2022-2023</b>	<b>Increase (Decrease)</b>
<b><u>REVENUES:</u></b>			
State Funds:			
State Appropriations	\$ 7,372,923	\$ 7,372,923	\$ -
Indirect Costs Recovered	35,000	35,000	-
Student Financial Aid	-	-	-
Total State Funds	<u>7,407,923</u>	<u>7,407,923</u>	<u>-</u>
Local Funds:			
Tuition and Fees	11,896,415	11,764,335	(132,080)
Taxes	3,443,000	3,787,000	344,000
Total Local Funds	<u>15,339,415</u>	<u>15,551,335</u>	<u>211,920</u>
Auxiliary Enterprises:			
Issuable Supplies	222,500	251,500	29,000
Organized Athletics	21,210	25,547	4,337
Masters Apartments	2,500	2,500	-
Food Service	710,000	710,000	-
College Store	135,000	135,000	-
Student Housing	377,000	388,000	11,000
Vendor Income	13,000	13,000	-
Total Auxiliary Enterprises	<u>1,481,210</u>	<u>1,525,547</u>	<u>-</u>
Other Sources:			
Interest Earned	175,000	600,000	425,000
Miscellaneous Income	363,820	359,820	(4,000)
Memorial Foundation/Scholarships	1,000,000	1,000,000	-
Student Productions	6,500	6,500	-
Total Other Sources	<u>1,545,320</u>	<u>1,966,320</u>	<u>421,000</u>
Federal Funds:			
Indirect Costs Recovered	100,000	100,000	-
Student Financial Aid	7,107,965	6,463,113	(644,852)
Total Federal Funds	<u>7,207,965</u>	<u>6,563,113</u>	<u>(644,852)</u>
<b>TOTAL REVENUE</b>	<b><u>\$ 32,981,833</u></b>	<b><u>\$ 33,014,238</u></b>	<b><u>\$ 32,405</u></b>

**Paris Junior College  
Annual Operating Budget  
Fiscal Year 2022-2023**

	<b>Budget 2021-2022</b>	<b>Budget 2022-2023</b>	<b>Increase (Decrease)</b>
<b><u>EXPENDITURES:</u></b>			
Instruction:			
General Academic	\$ 3,494,924	\$ 3,628,093	\$ 133,169
Vocational	3,738,420	3,737,602	(818)
Adult and Continuing Education	424,656	576,270	151,614
Organized Activities	7,300	7,000	(300)
Total Instruction	<u>7,665,300</u>	<u>7,948,965</u>	<u>283,665</u>
Public Service:			
Dispute Resolution	12,000	12,000	-
Extension and Public Services	60,497	62,617	2,120
Miscellaneous Cash Match	50,000	50,000	-
Total Public Service	<u>122,497</u>	<u>124,617</u>	<u>2,120</u>
Academic Support:			
Library	336,472	335,696	(776)
Sulphur Springs Campus	124,296	127,960	3,664
Greenville Campus	127,596	142,625	15,029
Academic Administration	459,622	466,997	7,375
Technical Administration	245,600	340,566	94,966
Total Academic Support	<u>1,293,586</u>	<u>1,413,844</u>	<u>120,258</u>
Student Services:			
General Student Services	122,860	140,924	18,064
Student Financial Aid	271,919	283,936	12,017
Student Records	-	-	-
Counseling Services	318,160	330,300	12,140
Student Activities	223,190	190,840	(32,350)
Admissions & Records	471,732	548,715	76,983
Testing	151,719	156,496	4,777
Achieving the Dream	22,500	150,890	128,390
Tutoring	62,150	79,746	17,596
Total Student Services	<u>1,644,230</u>	<u>1,881,847</u>	<u>237,617</u>
Institutional Support:			
Government of Institution	89,800	102,800	13,000
Executive Direction/Control	360,200	378,510	18,310
Business Fiscal Management	659,684	725,708	66,024
Human Resources	176,150	176,000	(150)
Institutional Development	130,862	146,255	15,393
General Campus Services	1,204,002	1,030,250	(173,752)

**Paris Junior College  
Annual Operating Budget  
Fiscal Year 2022-2023**

	<b>Budget 2021-2022</b>	<b>Budget 2022-2023</b>	<b>Increase (Decrease)</b>
<b><u>EXPENDITURES (cont):</u></b>			
Campus Police	365,152	369,258	4,106
Education Research	153,427	147,320	(6,107)
Public Information	178,321	181,741	3,420
Computer Center	1,020,883	1,159,556	138,673
Staff Development	17,000	27,000	10,000
Staff Benefits	3,305,000	3,496,000	191,000
Total Institutional Support	<u>7,660,481</u>	<u>7,940,398</u>	<u>279,917</u>
Operation and Maintenance of Plant			
General Services	368,160	415,545	47,385
Transportation	160,920	166,984	6,064
Building Maintenance	631,236	650,256	19,020
Grounds Maintenance	197,700	170,860	(26,840)
Custodial Services	394,171	417,767	23,596
Utilities	828,000	828,000	-
Special Items	410,000	430,000	20,000
Total Operation and Maintenance of Plant	<u>2,990,187</u>	<u>3,079,412</u>	<u>89,225</u>
Financial Aid and Scholarships:			
Dedicated Funds (Federal Aid)	7,107,965	6,463,113	(644,852)
Institutional Scholarships	330,000	361,000	31,000
Memorial Foundation Scholarships	1,000,000	1,000,000	-
Texas Public Education Grant	364,847	370,706	5,859
Total Financial Aid and Scholarships	<u>8,802,812</u>	<u>8,194,819</u>	<u>(607,993)</u>
Auxiliary Enterprises:			
Athletics	603,510	647,847	44,337
Special Items	185,000	185,000	-
Special Revenue	692,700	692,700	-
Total Auxiliary Enterprises	<u>1,481,210</u>	<u>1,525,547</u>	<u>44,337</u>
Principal, Interest, and Fees on Debt Service	<u>1,321,530</u>	<u>904,789</u>	<u>(416,741)</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 32,981,833</u></b>	<b><u>\$ 33,014,238</u></b>	<b><u>\$ 32,405</u></b>

**Paris Junior College  
Annual Operating Budget  
Fiscal Year 2022-2023**

	<b>Budget 2021-2022</b>	<b>Budget 2022-2023</b>	<b>Increase (Decrease)</b>
<b><u>TRANSFERS:</u></b>			
From Current Unrestricted			
Mandatory-TPEG	\$ 364,847	\$ 370,706	\$ 5,859
Non-mandatory	-	-	-
Debt Service	1,321,530	904,789	(416,741)
To Debt Service	(1,321,530)	(904,789)	416,741
To Restricted	<u>(364,847)</u>	<u>(370,706)</u>	<u>(5,859)</u>
<b>TOTAL TRANSFERS</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

**SUMMARY**

TOTAL REVENUE	\$ 32,981,833	\$ 33,014,238	\$ 32,405
TOTAL EXPENDITURES	32,981,833	33,014,238	32,405
TOTAL NET TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>
Excess Budgeted Revenue/(Expenditures)	<b><u>\$ (0)</u></b>	<b><u>\$ (0)</u></b>	<b><u>\$ 0</u></b>

Paris Junior College  
 Budget - Tuition  
 Fiscal Year 2022-2023

Account #	Account Description	Description	21-22 Approved Budget	22-23 Approved Budget
10-00-03-01-43000	TUITION/IN DISTRICT	TUITION	(1,300,000)	(1,365,615)
10-00-03-01-43001	LESS IN-DIST. TPEG	TUITION	94,500	96,390
10-00-03-01-43010	TUITION/OUT DISTRICT	TUITION	(1,836,000)	(1,928,670)
10-00-03-01-43011	LESS OUT-DISTRICT TPEG	TUITION	151,470	154,499
10-00-03-01-43020	TUITION/OUT OF STATE	TUITION	(265,200)	(278,584)
10-00-03-01-43021	LESS OUT-STATE TPEG	TUITION	7,956	8,115
10-00-03-01-43030	VCT TUITION	TUITION	-	-
10-00-03-01-43222	OUT-OF-DISTRICT FEE	TUITION	(1,836,000)	(1,872,720)
10-00-03-01-43225	COMMUNITY SERVICES-FUNDED	TUITION	(178,500)	(182,070)
10-00-03-01-43226	LESS COMM SERVICES TPEG	TUITION	10,710	10,924
10-00-03-01-43250	TPEG RESIDENT	TUITION	(316,020)	(322,340)
10-00-03-01-43255	TPEG NON RES	TUITION	(9,060)	(9,241)
10-00-03-01-43260	TPEG NON TRAD	TUITION	(33,090)	(33,752)
10-00-03-01-43294	CED/JEWELRY SHORT COURSES	TUITION	(7,038)	(7,179)
10-00-03-01-43296	B & I CONTRACTUAL SERVICES	TUITION	(30,600)	(31,212)
10-00-03-01-43297	COMMUNITY SERVICES-NON-FUNDED	TUITION	(30,600)	(31,212)
10-00-03-01-43298	LESS COMM SVCS NONFUND TPEG	TUITION	1,836	1,873
10-00-03-01-43299	CHILDCARE/NETWDB	TUITION	(15,300)	(15,606)
10-00-03-04-43000	TUITION/IN DISTRICT	TUITION	(1,500)	(1,575)
10-00-03-04-43001	LESS IN-DIST. TPEG	TUITION	90	92
10-00-03-04-43010	TUITION/OUT DISTRICT	TUITION	(714,000)	(750,038)
10-00-03-04-43011	LESS OUT-DISTRICT TPEG	TUITION	50,184	51,188
10-00-03-04-43020	TUITION/OUT OF STATE	TUITION	(30,600)	(31,212)
10-00-03-04-43021	LESS OUT-STATE TPEG	TUITION	918	936
10-00-03-04-43222	OUT-OF-DISTRICT FEE	TUITION	(663,000)	(676,260)
10-00-03-04-43225	COMMUNITY SERVICES-FUNDED	TUITION	(178,500)	(182,070)
10-00-03-04-43226	LESS COMM SERVICES TPEG	TUITION	10,710	10,924
10-00-03-04-43296	B & I CONTRACTUAL SERVICES	TUITION	-	-
10-00-03-04-43297	COMMUNITY SERVICES-NON-FUNDED	TUITION	(1,020)	(1,040)
10-00-03-04-43298	LESS COMM SVCS NONFUND TPEG	TUITION	61	62
10-00-03-05-43000	TUITION/IN DISTRICT	TUITION	(2,500)	(2,550)
10-00-03-05-43001	LESS IN-DIST TPEG	TUITION	150	153
10-00-03-05-43010	TUITION/OUT DISTRICT	TUITION	(306,000)	(321,445)
10-00-03-05-43011	LESS OUT-DISTRICT TPEG	TUITION	21,848	22,285
10-00-03-05-43020	TUITION/OUT OF STATE	TUITION	(10,200)	(10,714)
10-00-03-05-43021	LESS OUT-STATE TPEG	TUITION	306	312
10-00-03-05-43222	OUT-OF-DISTRICT FEE	TUITION	(306,000)	(312,120)
10-00-03-05-43225	COMMUNITY SERVICES-FUNDED	TUITION	(173,400)	(176,868)
10-00-03-05-43226	LESS COMM SERVICES TPEG	TUITION	10,404	10,612
10-00-03-05-43296	B & I CONTRACTUAL SERVICES	TUITION	(5,100)	(5,202)
10-00-03-05-43298	LESS COMM SVCS NONFUND TPEG	TUITION	31	31
10-00-03-07-43000	TUITION/IN DISTRICT	TUITION	(1,000)	(1,050)
10-00-03-07-43001	LESS IN-DIST TPEG	TUITION	60	61
10-00-03-07-43010	TUITION/OUT DISTRICT	TUITION	(35,700)	(37,501)
10-00-03-07-43011	LESS OUT-DISTRICT TPEG	TUITION	2,142	2,185
10-00-03-07-43020	TUITION/OUT OF STATE	TUITION	(2,040)	(2,143)
10-00-03-07-43021	TUITION/OUT OF STATE	TUITION	61	62
10-00-03-01-44000	DC TUITION/IN DISTRICT	TUITION	(275,000)	(280,500)
10-00-03-01-44010	DC TUITION/OUT DISTRICT	TUITION	(688,500)	(702,270)
10-00-03-04-44010	DC TUITION/OUT DISTRICT	TUITION	(122,400)	(128,578)
10-00-03-05-44010	DC TUITION/OUT DISTRICT	TUITION	(58,140)	(59,303)
10-00-03-05-44020	TUITION & FEE LOST REVENUE	TUITION	(500,000)	-
10-00-03-07-43222	OUT-OF-DISTRICT FEE	TUITION	(32,640)	(33,293)
		<b>TUITION Total</b>	<b>(9,602,231)</b>	<b>(9,424,267)</b>
10-00-03-01-43210	LAB FEES	FEES	(173,400)	(176,868)
10-00-03-01-43215	INDIVIDUAL INSTRUCTION	FEES	(5,100)	(5,202)
10-00-03-01-43220	GENERAL FEES	FEES	(1,479,000)	(1,508,580)
10-00-03-01-43232	THREEPEAT FEE	FEES	(45,900)	(46,818)
10-00-03-01-43235	REGISTRATION FEE	FEES	-	-
10-00-03-01-43245	FEES & SUPPLIES/CED	FEES	(510)	(520)
10-00-03-01-43270	LATE FEE	FEES	-	-
10-00-03-01-43275	INTERNET COURSE FEE	FEES	-	-
10-00-03-01-43290	INSTALLMENT HANDLING FEE	FEES	(15,300)	(15,606)
10-00-03-04-43210	LAB FEES	FEES	(25,500)	(26,010)
10-00-03-04-43220	GENERAL FEES	FEES	(331,500)	(338,130)
10-00-03-04-43245	FEES & SUPPLIES/CED	FEES	-	-
10-00-03-04-43270	LATE FEE	FEES	-	-
10-00-03-04-43240	BUILDING USE FEE	FEES	-	-
10-00-03-04-43275	INTERNET COURSE FEE	FEES	-	-
10-00-03-05-43210	LAB FEES	FEES	(17,340)	(17,687)
10-00-03-05-43220	GENERAL FEES	FEES	(183,600)	(187,272)
10-00-03-05-43275	INTERNET COURSE FEE	FEES	-	-
10-00-03-07-43220	GENERAL FEES	FEES	(16,830)	(17,167)
		<b>FEES Total</b>	<b>(2,294,184)</b>	<b>(2,340,068)</b>
		<b>Grand Total</b>	<b>(11,896,415)</b>	<b>(11,764,335)</b>

<b>Paris Junior College</b>				
<b>Budget - Instruction Expenses</b>				
<b>Fiscal Year 2022-2023</b>				
	<b>Dept.</b>	<b>Budget</b>	<b>Salary</b>	<b>Other</b>
<b>General Academic:</b>				
English	4012	492,932	483,107	9,825
Journalism	4014	83,131	75,299	7,832
Foreign Language	4016	85,420	83,870	1,550
Art	4022	80,763	74,313	6,450
Drama	4024	130,010	109,160	20,850
Music	4026	85,382	79,382	6,000
Speech	4028	118,446	116,171	2,275
Kinesiology	4032	356,418	348,918	7,500
Biology	4051	444,223	418,151	26,072
Chemistry	4052	88,725	65,173	23,552
Engineering	4054	3,858	3,708	150
Math	4055	420,235	410,235	10,000
Physical Science	4056	87,319	85,119	2,200
Agriculture	4057	13,478	12,978	500
Geology	4059	15,282	14,832	450
Government	4061	257,011	253,211	3,800
History	4062	294,900	288,150	6,750
Sociology	4063	77,471	75,921	1,550
Psychology	4064	228,195	225,645	2,550
Education	4067	65,432	64,132	1,300
		<b>3,428,631</b>	<b>3,287,475</b>	<b>141,156</b>
Develop. Read/Write	4043	40,248	39,473	775
Develop. Math	4044	159,214	150,206	9,008
		<b>199,462</b>	<b>189,679</b>	<b>9,783</b>
<b>Total General Academic</b>		<b>3,628,093</b>	<b>3,477,154</b>	<b>150,939</b>
<b>Departmental Deans:</b>				
Math and Science	4007	127,000		
Arts, Humanities, Public Health	4008	-		
<b>Instructional Support-Academic</b>		<b>127,000</b>		
<b>Academic Support</b>				
Academic Administration	4003	191,447		
Distance Learning Administration	4004	98,800		
Dual Credit Coordination	4005	49,750		
<b>Academic Support</b>		<b>339,997</b>		

<b>Paris Junior College</b>				
<b>Budget - Instruction Expenses</b>				
<b>Fiscal Year 2022-2023</b>				
	<b>Dept.</b>	<b>Budget</b>	<b>Salary</b>	<b>Other</b>
<b>Vocational:</b>				
Office Occupations	4220	70,301	68,451	1,850
Computer Info.	4222	264,599	209,249	55,350
Business	4223	72,759	70,359	2,400
Sonography	4258	113,299	96,911	16,388
Economics	4227	134,709	134,817	(108)
Drafting	4231	82,217	74,067	8,150
Welding	4232	384,948	282,948	102,000
Electrician	4233	73,054	66,204	6,850
Air Conditioning	4236	176,051	134,275	41,776
Electro-Mechanical	4238	185,356	174,156	11,200
Criminal Justice	4239	86,051	84,251	1,800
Jewelry	4242	263,992	229,792	34,200
Horology	4244	96,422	75,422	21,000
Health	4250	204,107	180,407	23,700
Certified Nurse Aid	4251	62,864	60,764	2,100
AD Nursing	4252	500,153	472,153	28,000
Medical Records	4253	59,937	56,612	3,325
LVN	4254	446,469	434,419	12,050
Surgical Tech	4255	57,840	51,490	6,350
Radiology Tech	4256	150,352	141,552	8,800
EMT	4257	176,642	155,542	21,100
CED/Jewelry	4262	3,000	2,800	200
NETWDB/Childcare	4263	11,710	3,780	7,930
Nursing Home Training	4264	60,770	58,324	2,446
<b>Total Vocational</b>		<b>3,737,602</b>	<b>3,318,745</b>	<b>418,857</b>
Organized Activities	4070	7,000	-	7,000



<b>Paris Junior College</b>				
<b>Budget - Other Expense</b>				
<b>Fiscal Year 2022-2023</b>				
<b>Plant:</b>	<b>Dept.</b>	<b>Budget</b>		
General Services	8010	415,545		
Transportation	8011	166,984		
Building Maintenance	8012	650,256		
Grounds Maintenance	8013	170,860		
Custodial Services	8014	417,767		
Utilities	8015	828,000		
<b>Total Plant:</b>		<b>2,649,412</b>		
<b>Athletics:</b>	<b>Dept.</b>	<b>Budget</b>		
General	0511	264,101		
Basketball-M	0512	61,391		
Basketball-W	0513	61,391		
Baseball	0514	69,466		
Softball	0516	58,566		
Regional Tourn Travel	0518	20,000		
Men's Soccer	0519	57,566		
Women's Soccer	0520	55,366		
<b>Total Athletics:</b>		<b>647,847</b>		
<b>Special Revenue:</b>	<b>Dept.</b>	<b>Budget</b>		
Food Service	4541	670,000		
Hatcher Hall	5552	7,500		
Thompson Hall	5553	7,700		
South Campus	5554	7,500		
<b>Total Special Revenue:</b>		<b>692,700</b>		

**Paris Junior College  
Budget - Debt Service  
Fiscal Year 2022-2023**

CH 4/18/22

<b>Totals by Issue</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2006	346,000.00	169,065.00	515,065.00
2007	255,000.00	134,723.75	389,723.75
2012	-	-	-
<b>TOTAL</b>	<b>\$ 601,000.00</b>	<b>\$ 303,788.75</b>	<b>\$ 904,788.75</b>

<b>Bond Issue</b>	<b>Due</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2006	3/15/2023	-	84,532.50	84,532.50
	9/15/2023	346,000.00	84,532.50	430,532.50
2007	3/15/2023	255,000.00	70,198.75	325,198.75
	9/15/2023	-	64,525.00	64,525.00

<b>Total Principal &amp; Interest</b>	<b>601,000.00</b>	<b>303,788.75</b>	<b>904,788.75</b>
---------------------------------------	-------------------	-------------------	-------------------

<b>Total Debt Service 21/22</b>	<b>601,000.00</b>	<b>303,788.75</b>	<b>904,788.75</b>
---------------------------------	-------------------	-------------------	-------------------

<b>TOTALS BY ISSUE</b>	
2006	515,065.00
2007	389,723.75
2012	-
<b>TOTAL</b>	<b>904,788.75</b>

# 2022 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 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). <sup>1</sup>	\$ 3,940,568,939
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 506,295,437
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 3,434,273,502
4.	<b>2021 total adopted tax rate.</b>	\$ 0.081500/\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values: .....	\$ 45,268,390
	B. 2021 values resulting from final court decisions: .....	-\$ 39,778,070
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 5,490,320
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value: .....	\$ 0
	B. 2021 disputed value: .....	-\$ 0
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 5,490,320

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 3,439,763,822
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> 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 2022 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ <u>963,040</u> <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ <u>6,533,831</u> <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 7,496,871
11.	<b>2021 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 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. <b>A. 2021 market value:</b> ..... \$ <u>0</u> <b>B. 2022 productivity or special appraised value:</b> ..... - \$ <u>0</u> <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 7,496,871
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 3,432,266,951
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,797,297
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 3,035
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 2,800,332
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> 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. <sup>11</sup> <b>A. Certified values:</b> ..... \$ <u>4,641,557,094</u> <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u> <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> <b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ <u>0</u> <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 4,641,557,094

<sup>5</sup> Tex. Tax Code § 26.012(15)  
<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.03(c)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code § 26.012(13)  
<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)  
<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	A. <b>2022 taxable value of properties under protest.</b> 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. <sup>14</sup>	\$ 0
	B. <b>2022 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup>	+\$ 0
	C. <b>Total value under protest or not certified.</b> Add A and B.	\$ 0
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 555,007,366
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 4,086,549,728
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ 48,416,061
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ 48,416,061
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ 4,038,133,667
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.069347 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ 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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ 0.081500 /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,439,763,822

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>2,803,407</u>
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b>	
	<b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> 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 2021. This line applies only to tax years preceding tax year 2021. .... + \$ <u>3,035</u>	
	<b>B. 2021 taxes in TIF.</b> 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 2022 captured appraised value in Line 18D, enter 0. .... - \$ <u>0</u>	
	<b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ <u>0</u>	
	<b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ <u>3,035</u>	
	<b>E. Add Line 30 to 31D.</b>	\$ <u>2,806,442</u>
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>4,038,133,667</u>
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.069498</u> /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<b>A. 2022 state criminal justice mandate.</b> 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. .... \$ <u>0</u>	
	<b>B. 2021 state criminal justice mandate.</b> 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. .... - \$ <u>0</u>	
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.000000</u> /\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ <u>0.000000</u> /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<b>A. 2022 indigent health care expenditures.</b> 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. .... \$ <u>0</u>	
	<b>B. 2021 indigent health care expenditures.</b> 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ <u>0</u>	
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.000000</u> /\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ <u>0.000000</u> /\$100

<sup>23</sup> [Reserved for expansion]

<sup>24</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals 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.....</p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. ....</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p><b>E.</b> 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>
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> 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. ....</p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. ....</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p><b>E.</b> 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>
38.	<p><b>Rate adjustment for defunding municipality.</b> 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 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year .....</p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 .....</p> <p><b>D.</b> 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>
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ 0.069498 /\$100</p>
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .....</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 .....</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	<p>\$ 0</p> <p>\$ 0.000000/\$100</p> <p>\$ 0.069498 /\$100</p>
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$ 0.075057 /\$100</p>

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0.000000</u> /\$100
<b>42.</b>	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> 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&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ <u>0</u></p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt ..... - \$ <u>0</u></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ <u>0</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ <u>0</u></p>	\$ <u>0</u>
<b>43.</b>	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
<b>44.</b>	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ <u>0</u>
<b>45.</b>	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector.<sup>30</sup> ..... <u>98.00</u> %</p> <p><b>B.</b> Enter the 2021 actual collection rate ..... <u>97.85</u> %</p> <p><b>C.</b> Enter the 2020 actual collection rate ..... <u>97.27</u> %</p> <p><b>D.</b> Enter the 2019 actual collection rate ..... <u>97.00</u> %</p> <p><b>E.</b> 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%.<sup>31</sup></p>	\$ <u>98.00</u> %
<b>46.</b>	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>0</u>
<b>47.</b>	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>4,086,549,728</u>
<b>48.</b>	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.000000</u> /\$100
<b>49.</b>	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.075057</u> /\$100
<b>D49.</b>	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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>	\$ <u>0.000000</u> /\$100

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>31</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,086,549,728
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.069347 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.000000 /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.075057 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.075057 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,086,549,728
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.071930 /\$100

<sup>31</sup> Tex. Tax Code § 26.041(d)  
<sup>32</sup> Tex. Tax Code § 26.041(f)  
<sup>33</sup> Tex. Tax Code § 26.041(d)  
<sup>34</sup> Tex. Tax Code § 26.04(c)  
<sup>35</sup> Tex. Tax Code § 26.04(c)  
<sup>36</sup> Tex. Tax Code § 26.045(d)  
<sup>37</sup> Tex. Tax Code § 26.045(d)  
<sup>38</sup> 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 before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 /\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ 0.000000 /\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ 0.000000 /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.000000 /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> 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).	\$ 0.071930 /\$100

**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.<sup>44</sup>

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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.069498 /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,086,549,728
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.012235 /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.081733 /\$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.<sup>46</sup>

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.<sup>47</sup>

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.

<sup>39</sup> Tex. Tax Code § 26.013(a)  
<sup>40</sup> Tex. Tax Code § 26.013(c)  
<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)  
<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023  
<sup>43</sup> Tex. Tax Code § 26.063(a)(1)  
<sup>44</sup> Tex. Tax Code § 26.012(B-1)  
<sup>45</sup> Tex. Tax Code § 26.063(a)(1)  
<sup>46</sup> Tex. Tax Code § 26.042(b)  
<sup>47</sup> Tex. Tax Code § 26.042(f)

In future tax years, this section will also 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
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.081500 /\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	\$ 0.000000 /\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.081500 /\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,432,266,951
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 2,797,297
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,038,133,667
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0.069272 /\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.002658 /\$100


**SECTION 8: Total Tax Rate**

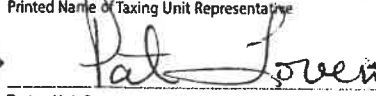
Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate</b> .....	\$ 0.069347 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate</b> .....	\$ 0.002658 /\$100
As applicable, enter the 2022 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: <u>80</u>	
<b>De minimis rate</b> .....	\$ 0.081733 /\$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 Tax Code. <sup>50</sup>

**print here**   
Printed Name of Taxing Unit Representative

**sign here**   
Taxing Unit Representative

Date 8/8/2022

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)