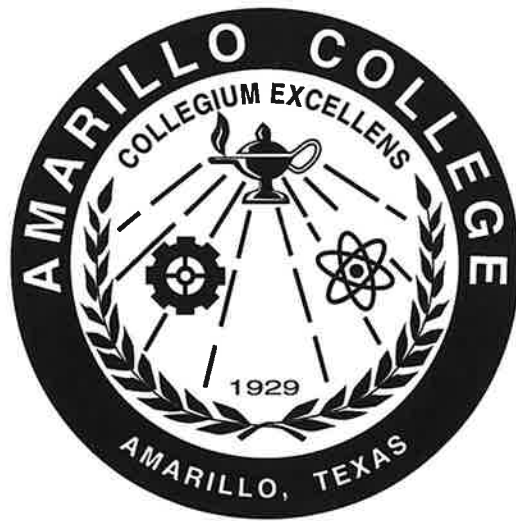


Amarillo College
2023-2024
Budget



BUDGET

2023-2024

AMARILLO JUNIOR COLLEGE DISTRICT

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AMARILLO COLLEGE
AMARILLO JUNIOR COLLEGE DISTRICT

2023-2024
Board of Regents

Ms. Anette Carlisle	Chair
Mr. Jay Barrett	Vice Chair
Mr. John Betancourt	Secretary
Ms. Michele Fortunato	
Mr. Johnny Mize	
Dr. Paul Proffer	
Ms. Peggy Thomas	
Dr. David C. Woodburn	
Ms. Irene Hughes	
Ms. Sara Pesina	Appointed Campus Representative – Hereford
Ms. Kathie Fuston	Appointed Campus Representative – Moore County

2023-2024
President's Cabinet

Denese Skinner, M.Ed., LPC-S	Interim President Vice President of Student Affairs
Mark White, B.B.A., J.D. 1982	Executive Vice President and General Counsel
Robert Austin, B.S., M.Ed.	Vice President of Enrollment Management
Cara Crowley, B.S., M.S., M.B.A.	Vice President of Strategic Initiatives
Kevin Ball, B.A.	Vice President of Communications and Marketing
Cheryl Jones, B.B.A., M.B.A.	Vice President of Human Resources
Chris Sharp, B.A., M.Ed.	Vice President of Business Affairs
Tamara Clunis, B.A., M.A., Ph.D.	Vice President of Academic Affairs
Joe Bill Sherrod, B.A.	Vice President of Institutional Advancement Executive Director of the AC Foundation

September 26, 2023

To the Person Addressed:

In compliance with the laws of the State of Texas and as Chair of the Amarillo College Board of Regents of the Amarillo Junior College District and chief budgetary officer of the College, I have caused to be prepared and adopted a budget covering the proposed revenues and expenditures for the Amarillo Junior College District for the fiscal year 2023-2024.

At a meeting on Tuesday, August 29, 2023, the Amarillo College Board of Regents of the Amarillo Junior College District adopted the budget which is hereby published in this booklet for your review and set the tax rate for the 2023 tax year. The adoption of the budget and setting of the tax rate support the budget for the fiscal year beginning September 1, 2023 and ending August 31, 2024.

Also in compliance with the statutes of the state, copies of this official budget have been filed with the appropriate state and county officials.

Sincerely,



Anette Carlisle
Chair
Amarillo College Board of Regents
Amarillo Junior College District

cl

STATE OF TEXAS
COUNTIES OF POTTER AND RANDALL
AMARILLO JUNIOR COLLEGE DISTRICT

I, the undersigned, Assistant Secretary of the Board of Regents of Amarillo Junior College District, do hereby certify that the attached are true, full, and correct copies of the Resolutions adopted by the Board of Regents of said District on the 29th day of August, 2023, adopting the Budget for the fiscal year 2023-2024, and establishing the tax rate to levy taxes for the 2023 tax year, which Resolutions are of record in the minutes of said Board of Regents.

WITNESS MY HAND and seal of said District this 26th day of September, 2023.



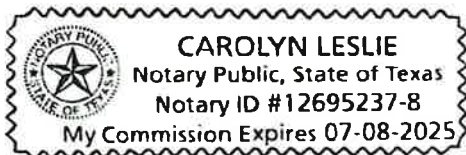
Joy D. Brenneman
Joy D. Brenneman
Assistant Secretary, Board of Regents
Amarillo Junior College District

THE STATE OF TEXAS)
COUNTY OF POTTER)

Before me, the undersigned authority, a Notary Public in and for said County and State, on this day personally appeared Joy D. Brenneman, known to me to be the person and officer whose name is subscribed to the foregoing instrument, and acknowledged to me that she executed the same for the purposes and consideration therein expressed, and in the capacity therein stated, and declared to me upon oath that the foregoing instrument is true and correct.

Given under my hand and seal of office this 26th day of September, 2023.

Carolyn Leslie
Carolyn Leslie
Notary Public, State of Texas
Commission Expires: 07/08/2025



**EXCERPT FROM MINUTES OF PUBLIC MEETING
AMARILLO COLLEGE BOARD OF REGENTS
AUGUST 29, 2023**

R E S O L U T I O N

WHEREAS, the legal requirements of the laws of the State of Texas and the regulations of the Texas Higher Education Coordinating Board regarding this document have been met;

NOW, THEREFORE, BE IT RESOLVED that the said proposed budget for the 2023-2024 fiscal year is hereby designated as the official budget for Amarillo College in the Amarillo Junior College District for the 2023-2024 fiscal year.

BE IT FURTHER RESOLVED that Ms. Anette Carlisle, Chair of the Board of Regents of the Amarillo Junior College District, be directed to file copies of this official budget with the county clerks of Potter and Randall counties of Texas, and with the Texas Higher Education Coordinating Board for distribution to the Governor's Budget and Planning Office, the Legislative Budget Board, and the Legislative Reference Library.

**EXCERPT FROM MINUTES OF PUBLIC MEETING
AMARILLO COLLEGE BOARD OF REGENTS
AUGUST 29, 2023**

RESOLUTION

WHEREAS, the Chair of the Board of Regents of the Amarillo Junior College District has caused to be formulated and adopted a budget for Amarillo College in the Amarillo Junior College District for the fiscal year beginning September 1, 2023, and ending August 31, 2024, the tax year 2023, now, therefore,

BE IT RESOLVED THAT:

1. An ad valorem tax of, and at the rate of six thousand one hundred thirty-eight hundred thousandths cents (\$0.06138) on the one-hundred-dollar (\$100) value thereof, estimated in lawful currency of the United States of America, be levied to pay interest on and provide a sinking fund for Amarillo College in the Amarillo Junior College District for bonds issued July 2, 2015, September 1, 2016, September 12, 2019, February 15, 2020, March 23, 2021, and April 7, 2022.

2. An ad valorem tax of, and at the rate of fifteen thousand eight hundred ninety-three hundred thousandths cents (\$0.15893) on the one-hundred-dollar (\$100) value thereof, estimated in lawful currency of the United States of America, be levied to pay for the support and maintenance of Amarillo College in the Amarillo Junior College District for the fiscal year 2023-2024, the tax year 2023.

BE IT ORDERED by the Board of Regents of the Amarillo Junior College District that there is hereby levied for the tax year 2023 on all real property situated in, and all business personal property owned within the limits of said district on the first day of January 2023 same being the current year, except so much thereof as may be exempt by the Constitution and Laws of the State of Texas, or of the United States of America, a total of twenty-two thousand thirty-one hundred thousandths cents (\$0.22031) on the one-hundred dollar (\$100) value thereof, estimated in lawful currency of the United States of America for support and maintenance, payment of current interest, and a sinking fund for the retirement of bonds of Amarillo College in the Amarillo Junior College District for the fiscal year 2023-2024. "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE." "THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.61% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$11.72."

**AMARILLO COLLEGE
SCHEDULE OF REVENUES - LOCAL MAINTENANCE
BUDGET 2023-2024**

	2024 Budget Hereford	2024 Budget Moore Co	2024 Budget Amarillo	2024 Budget	2023 Budget	Increase (Decrease)	% of Inc/Dec
Indirect Cost Recovery, Federal Funds		\$15,650	\$147,478	\$163,128	\$163,128	\$0	0.0%
State Line Item Appropriations	\$366,452	\$743,465	\$17,466,563	\$18,576,480	\$13,852,064	\$4,724,416	34.1%
Tuition and Fees	\$543,000	\$1,180,996	\$21,942,718	\$23,666,714	\$22,304,596	\$1,362,118	6.1%
Local Tax Revenues	\$939,596	\$1,173,889	\$29,812,449	\$31,925,934	\$28,501,458	\$3,424,476	12.0%
Private Gifts and Contracts			\$53,500	\$53,500	\$66,583	(\$13,083)	-19.6%
Sales and Services of Educational Activities			\$176,750	\$176,750	\$30,750	\$146,000	474.8%
Rental Income		\$3,500	\$128,500	\$132,000	\$55,000	\$77,000	140.0%
Sales	\$500	\$7,500	\$129,600	\$137,600	\$134,675	\$2,925	2.2%
Investment Income			\$500,000	\$500,000	\$450,000	\$50,000	11.1%
Miscellaneous Income			\$1,015,410	\$1,015,410	\$1,010,983	\$4,427	0.4%
KACV TV			\$401,750	\$401,750	\$397,250	\$4,500	1.1%
Auxiliary Fund Transfer (Net)							
AC Café			(\$137,774)	(\$137,774)	(\$5,684)	(\$132,090)	2323.9%
Athletics			(\$852,214)	(\$852,214)	(\$835,946)	(\$16,268)	1.9461%
Bookstore			\$254,031	\$254,031	\$571,269	(\$317,238)	-55.5%
Concessions			\$0	\$0	\$571,269	(\$571,269)	-100.0%
East Campus Tools			(\$32,825)	(\$32,825)	\$382	(\$33,207)	-8692.9%
Hagy Child Care Center			(\$556,120)	(\$556,120)	(\$261,464)	(\$294,656)	112.7%
Housing and Rentals			\$745,167	\$745,167	\$714,944	\$30,223	4.2%
Innovation Outpost			\$695,070	\$695,070	\$668,716	\$26,354	3.9%
Interest and Official Functions			\$44,665	\$44,665	\$145,000	(\$100,335)	-69.2%
Scholarships			(\$225,000)	(\$225,000)	\$0	(\$225,000)	100.0%
Payment Plan			\$65,000	\$65,000	\$65,000	\$0	0.0%
TOTAL LOCAL FUNDS	\$1,849,548	\$3,125,000	\$71,774,718	\$76,749,266	\$68,028,704	\$8,149,293	12.0%
Use of Reserves	\$0	\$0	\$100,194	\$100,194	\$1,331,926	(\$1,231,732)	-92.5%
TOTAL REVENUES	\$1,849,548	\$3,125,000	\$71,874,912	\$76,849,460	\$69,360,630	\$6,917,561	10.0%

AMARILLO COLLEGE
Local Maintenance Budgeted Expenditures
Fiscal Year 2024
10/1/2023

Element of Cost

Location Department Number and Description	Full Time Personnel	Other Personnel	Fringe Benefits	Other Operating Costs	Capital and Equipment	Total
01 Institutional Support						
Hereford						
131020 : IT Infrastructure				700		700
151000 : Institution Oper	170,100	52,854		382,384	6,625	611,963
151025 : Tax App/Coll Exp				16,000		16,000
Hereford Total	170,100	52,854		399,084	6,625	628,663
Moore Co						
131020 : IT Infrastructure				52,850		52,850
151000 : Institution Oper	303,705	14,510		690,149	13,602	1,021,966
151001 : FWS-Contra Account		(31,096)				(31,096)
151025 : Tax App/Coll Exp				22,250		22,250
151030 : Revenue Bond -Sinking Fund				298,738		298,738
Moore Co Total	303,705	(16,586)		1,063,987	13,602	1,364,708
Amarillo						
000001 : Institutional				282,158		282,158
101000 : Board of Regents	21,625			30,964		52,589
111000 : Presidents Office	422,841			183,796		606,637
111001 : Strategic Initiatives	141,019	25,000		29,999		196,018
111002 : Exec V.P. and General Counsel	201,422			13,000		214,422
111010 : Business Affairs	222,945			35,830		258,775
121000 : Business Office	950,256			43,100		993,356
121010 : Human Resources	646,008	56,000		312,911		1,014,919
121015 : Purchasing	250,776	13,832		15,650	9,500	289,758
131020 : IT Infrastructure	857,758	16,640		464,330		1,338,728
131025 : Program Serv	693,146					693,146
141000 : Police	790,825			86,286		877,111
141005 : Police Vehicle				38,000	14,625	52,625
151000 : Institution Oper				(593,576)		(593,576)
151001 : FWS-Contra Account		(380,277)				(380,277)
151004 : Receivable Allowance				250,000		250,000
151010 : Mail Service	72,550	2,841		18,709	8,750	102,850

Element of Cost

Location Department Number and Description	Full Time Personnel	Other Personnel	Fringe Benefits	Other Operating Costs	Capital and Equipment	Total
151023 : Audit Costs				80,000		80,000
151024 : Legal Fees				64,000		64,000
151025 : Tax App/Coll Exp				330,000		330,000
151026 : Liability Ins.				250,000		250,000
151028 : Instit Member				71,500		71,500
151029 : Cr. Card/Banking Fees				170,000		170,000
151032 : TIRZ				425,268		425,268
151035 : VP of Inst. Adv & Exc Dir Fnd	278,842			55,387		334,229
151040 : Instit Research	212,496			17,250		229,746
151041 : Institutional Effectiveness	153,427			40,418		193,845
151042 : Grants	127,218			166,036		293,254
151050 : Graduation				91,000		91,000
151092 : SACS				14,210		14,210
161000 : Communications and Marketing	635,495	11,186		646,737		1,293,418
151022 : Student Travel				100,000		100,000
151016 : Cannon Copiers				145,000		145,000
151093 : QEP	100,940			110,000		210,940
151055 : Honors	60,264	7,500		11,250		79,014
Amarillo Total	6,839,853	(247,278)		3,999,213	32,875	10,624,663
01 Institutional Support Total	7,313,658	(211,010)		5,462,284	53,102	12,618,034
02 Student Services						
Hereford						
201010 : Advising Dept.	137,598	22,455				160,053
Hereford Total	137,598	22,455				160,053
Moore Co						
201010 : Advising Dept.	133,819					133,819
201035 : Testing Center		16,000				16,000
Moore Co Total	133,819	16,000				149,819
Amarillo						
201010 : Advising Dept.	889,874	51,023		19,209		960,106
201015 : V.P of Enrollment Management	183,989	3,320		31,862	7,000	226,171
201016 : Career and Employment Services	120,033	16,665		10,370		147,068
201020 : Fin Aid Off	488,008	23,753		13,851		525,612
201025 : Registrar's Off	488,769	61,600		29,455		579,824
201035 : Testing Center	146,631			30,945		177,576
201060 : Customer Services	610,654	130,830		26,521		768,005

Element of Cost

Location Department Number and Description	Full Time Personnel	Other Personnel	Fringe Benefits	Other Operating Costs	Capital and Equipment	Total
201070 : ARC	165,112			13,171		178,283
201080 : Counseling Center	139,310			44,273		183,583
202001 : V.P. of Student Affairs	149,603			17,685		167,288
202005 : Student Life	159,077	32,500		3,675		195,252
202020 : Intramurals -Student Life	58,859	12,240		3,052		74,151
202025 : Student Publications		17,090		18,500		35,590
202075 : E-Sports	12,000	18,771		11,200		41,971
Amarillo Total	3,611,919	367,792		273,769	7,000	4,260,480
02 Student Services Total	3,883,336	406,247		273,769	7,000	4,570,352
03 Fringe Benefits						
Hereford						
301000 : Fringe Benefits			210,000			210,000
Hereford Total			210,000			210,000
Moore Co						
301000 : Fringe Benefits			350,000			350,000
Moore Co Total			350,000			350,000
Amarillo						
301000 : Fringe Benefits			10,123,926			10,123,926
Amarillo Total			10,123,926			10,123,926
03 Fringe Benefits Total			10,683,926			10,683,926
04 Resident Instruction						
Hereford						
400560 : Adult Education	61,414					61,414
401310 : English	8,149					8,149
401415 : Math	52,225					52,225
411205 : Comp Info Sys	7,279					7,279
431030 : Industrial Technology	50,000			10,000		60,000
431050 : Truck Driving Academic				1,200	18,200	19,400
441005 : Cont Ed		264				264
441017 : Occ Ed-HERD				500		500
441080 : Prof Truck Op CE	112,785	12,000		19,740		144,525
441315 : CCHE (Funded)		5,000				5,000
452300 : Hereford Instruction		121,561		10,000		131,561
401405 : Biology	78,146			8,000		86,146
Hereford Total	369,998	138,825		49,440	18,200	576,463

Element of Cost

Location	Full Time	Other	Fringe	Other	Capital and	
Department Number and Description	Personnel	Personnel	Benefits	Operating Costs	Equipment	Total
Moore Co						
400505 : Smart Start		21,000				21,000
400601 : MCC SSS Non-Federal		31,096				31,096
401110 : Sports & Exercise Sciences				285		285
401310 : English	52,055					52,055
401315 : Humanities	29,589					29,589
401345 : Speech/Comm	29,589					29,589
401415 : Math	56,614	10,000				66,614
401420 : Physical Scnc				48		48
431030 : Industrial Technology	58,060			4,750		62,810
431050 : Truck Driving Academic					21,000	21,000
431055 : Welding	61,456			4,750		66,206
441005 : Cont Ed	115,099	31,792		173		147,064
441016 : Occupational ED MCC		5,950		2,470		8,420
441050 : Fork Lift CE		264		48		312
441080 : Prof Truck Op CE	111,240	40,768		24,700		176,708
452200 : MCC Inst		199,274				199,274
401405 : Biology	85,963			1,747		87,710
Moore Co Total	599,665	340,144		38,971	21,000	999,780
Amarillo						
400505 : Smart Start	58,350	253,180		5,719		317,249
400540 : First Year Experience	256,483			25,155		281,638
400560 : Adult Education	91,178			11,875		103,053
401110 : Sports & Exercise Sciences	113,869			4,700		118,569
401115 : Behavioral Sciences	217,891			950		218,841
401120 : Social Sciences	414,831	12,721		4,614		432,166
401200 : Business Admin	209,529			1,690		211,219
401300 : Art	201,556	1,670		7,375		210,601
401310 : English	820,863	16,924		5,500		843,287
401315 : Humanities	191,219			1,077		192,296
401316 : Creative Mind Humanities Lectu				4,000		4,000
401325 : Mass Media	136,444			3,235		139,679
401330 : Modern Lang				163		163
401335 : Music	450,216	8,303		20,120		478,639
401340 : Music-Opera Prod		22,225		6,600	8,250	37,075
401345 : Speech/Comm	390,536			6,662		397,198

Element of Cost

Location	Full Time	Other	Fringe	Other	Capital and	
Department Number and Description	Personnel	Personnel	Benefits	Operating Costs	Equipment	Total
401350 : Theater Arts	129,291	23,594		29,448		182,333
401406 : Horticulture Science	38,480	18,392		31,400		88,272
401415 : Math	892,380	20,000		17,530		929,910
401420 : Physical Scnc	434,252			13,928		448,180
401425 : Education	147,318	4,873		4,225		156,416
410500 : disAbility Services	156,670	95,417		12,480		264,567
411000 : Aviation	201,887			17,684		219,571
411010 : Fire Prot Tech	147,171	14,090		68,414	13,000	242,675
411100 : Child Dev Assoc Deg Prog	70,845			2,767	4,100	77,712
411205 : Comp Info Sys	403,796	28,532		7,376		439,704
411220 : Management	185,924	2,500		3,515		191,939
411230 : Business Technology	55,699	3,912		1,761		61,372
411250 : Legal Studies	125,295			6,830		132,125
411300 : Graphic Design	151,682	1,704		3,693		157,079
411305 : Photo Tech	133,524	2,280		6,020		141,824
411310 : Radio/TV Prod	58,767			910		59,677
411400 : Comp Drft& Dsgn	59,521			2,350		61,871
411600 : Criminal Jst Academic	126,166			2,699		128,865
411605 : Law Enfrc Acdmy	115,636	9,248		12,805	13,000	150,689
421005 : Dent Hyg Prog	507,536			55,813		563,349
421006 : Dental Hygiene Testing		618		4,800		5,418
421010 : Emer Med Srv Prof	2,509,916	3,605		20,500		2,534,021
421025 : Med Lab Tech	81,407			15,293		96,700
421030 : Nuc Med Tech	81,406	13,905		8,603		103,914
421035 : Occ Therapy Asst	174,460			10,800		185,260
421045 : Phys Therapy Tech	141,686			11,844		153,530
421050 : Rad Therapy Tech	149,661	3,000		6,831		159,492
421055 : Radiography	153,232			16,072		169,304
421060 : Respiratory Care	135,611			20,700		156,311
421065 : Surg Tech Prog	78,778			10,042		88,820
421070 : Dental Clinic	99,043			41,207		140,250
421075 : Medical Assistant	67,294			9,350		76,644
421080 : Sonography	62,902			4,686		67,588
421085 : Certified Nurse Assistant	59,606			3,300		62,906
421100 : Assoc Deg Nursing	2,045,903	77,212		300,456		2,423,571
421105 : LVN-Voc Nursg	489,915			114,828		604,743

Element of Cost

Location	Full Time	Other	Fringe	Other	Capital and	
Department Number and Description	Personnel	Personnel	Benefits	Operating Costs	Equipment	Total
421305 : Child Care Center	400,358	39,818		17,350		457,526
421310 : Carter Fit Cntr	10,010	50,000		11,500	20,000	91,510
431000 : Auto Body	48,088			7,404	8,000	63,492
431010 : Automotive	330,278			18,556	8,000	356,834
431013 : Construction Trades	78,278			60,540		138,818
431015 : Diesel	131,069			6,045		137,114
431030 : Industrial Technology	339,797	5,000		30,487		375,284
431040 : Mach Tech	68,536			26,132		94,668
431050 : Truck Driving Academic	221,803			25,000	36,700	283,503
431055 : Welding	237,160			43,611		280,771
441001 : Automotive CE				500		500
441005 : Cont Ed				921		921
441015 : Occupational Ed	73,091	30,000		13,233		116,324
441042 : Fire and Safety CE		8,240		100		8,340
441050 : Fork Lift CE		3,168		1,600		4,768
441065 : Industrial Technology CE				2,500		2,500
441080 : Prof Truck Op CE	221,755	131,400		96,986	14,000	464,141
441090 : TEXDOT Cntrct CE	281,630			34,368	21,000	336,998
441095 : Welding CE				1,200		1,200
441200 : BCS CE				21		21
441315 : CCHE (Funded)	279,701	79,412		39,011		398,124
441319 : Massage Therapy CE		12,472		3,250		15,722
441325 : Criminal Jst Admin	125,751			526		126,277
441327 : Criminal Jst Spec. Schools		4,000		5,564		9,564
441330 : Custom WF Train	98,334			2,898		101,232
441331 : Heavy Equipment Training	350,237			64,057	47,000	461,294
441345 : Criminal Jst In-Service		2,500		6,394		8,894
441350 : EMT CE		4,000		1,500		5,500
441435 : Music - Recording Arts		800		3,799		4,599
452400 : T & E Clearing	3,500	3,500				7,000
551015 : Reg OL/PT		5,007,728				5,007,728
551035 : Dual Credit	91,950			4,819		96,769
551050 : Instructional Development	200,000	100,000				300,000
401355 : Film				3,500		3,500
401360 : VFX				535		535
421090 : Pre Health Sciences	87,391			1,000		88,391

Element of Cost

Location Department Number and Description	Full Time Personnel	Other Personnel	Fringe Benefits	Other Operating Costs	Capital and Equipment	Total
421115 : Health Care Simulation				95,000		95,000
401405 : Biology	1,044,343	7,357		56,153		1,107,853
401410 : Engineering	251,174			2,925		254,099
Amarillo Total	18,999,859	6,127,300		1,699,380	193,050	27,019,589
04 Resident Instruction Total	19,969,522	6,606,269		1,787,791	232,250	28,595,832
05 Academic Support						
Hereford						
501060 : Academic Success Center	146,970					146,970
Hereford Total	146,970					146,970
Amarillo						
501000 : Library	303,551	52,772		109,300	20,000	485,623
501005 : Center for Teaching and Learni	292,635			26,285		318,920
501030 : Academic Outreach Support Serv	298,049			29,407		327,456
501040 : Underground	155,561	67,368		5,320		228,249
501045 : Science Enrichment Center	55,167	190,886		5,678		251,731
501050 : Writer's Corner	58,195	99,090		500		157,785
501055 : Math Outreach Center	63,654	319,000		2,180		384,834
501060 : Academic Success Center	189,752	84,792		41,745		316,289
551000 : VP Academic Affairs	617,582			276,262	150,000	1,043,844
551001 : Dean Health Science	138,639			8,912		147,551
551002 : STEM	154,890			1,790		156,680
551003 : Dean Technical Education	231,326			9,544		240,870
551008 : Dean of Liberal Arts	142,115			3,186		145,301
551060 : Accreditation				20,000		20,000
501015 : Academic Computing West	37,690			500		38,190
Amarillo Total	2,738,806	813,908		540,609	170,000	4,263,323
05 Academic Support Total	2,885,776	813,908		540,609	170,000	4,410,293
07 Public Service						
Hereford						
654005 : Leisure Studies-HERD		11,000		3,000		14,000
Hereford Total		11,000		3,000		14,000
Moore Co						
654002 : Personal Enrichment-MCC		810		100		910
Moore Co Total		810		100		910
Amarillo						

Element of Cost

Location Department Number and Description	Full Time Personnel	Other Personnel	Fringe Benefits	Other Operating Costs	Capital and Equipment	Total
610100 : KACV-FM	49,139	11,000		54,932		115,071
620000 : KACV	706,235	11,000		50,129		767,364
652005 : NF Cust WF Train		2,000				2,000
653003 : Outreach Services	158,307	16,820		2,738		177,865
653005 : Suzuki NFCE		85,000		1,600		86,600
653010 : intervention NFCE	104,964			7,616		112,580
653025 : Occupation Ed NFCE				1,000		1,000
654001 : Personal Enrichment	82,039	199,000		62,329		343,368
654003 : Amarillo Museum of Art	76,787					76,787
654004 : Children's Gymnastics	114,026	203,000		11,557		328,583
654015 : ACCT		23,000		1,600		24,600
654018 : Dance NFCE		18,000		1,393		19,393
654024 : Music NFCE		1,545		2,000		3,545
Amarillo Total	1,291,497	570,365		196,894		2,058,756
07 Public Service Total	1,291,497	582,175		199,994		2,073,666
08 Operation of Plant						
Hereford						
680000 : Phys Plant	31,283					31,283
681000 : Utilities				47,000		47,000
Hereford Total	31,283			47,000		78,283
Moore Co						
680000 : Phys Plant	76,357	50,318		21,750	7,158	155,583
681000 : Utilities				54,000		54,000
Moore Co Total	76,357	50,318		75,750	7,158	209,583
Amarillo						
680000 : Phys Plant	137,548			53,321		190,869
680005 : Custod Serv	1,785,668	20,000		145,707	12,014	1,963,389
680010 : Grounds	520,635	10,000		108,717		639,352
680015 : Bldg Maint	853,476			476,137	19,656	1,349,269
680020 : Fine Arts Center		10,000		2,375	14,560	26,935
680025 : Vehicles-Plant				102,734	123,125	225,859
680030 : Safety				68,229		68,229
681000 : Utilities				1,657,180		1,657,180
681005 : Property Ins.				1,100,000		1,100,000
681010 : Energy Management	51,418					51,418
Amarillo Total	3,348,745	40,000		3,714,400	169,355	7,272,500

Element of Cost

Location Department Number and Description	Full Time Personnel	Other Personnel	Fringe Benefits	Other Operating Costs	Capital and Equipment	Total
08 Operation of Plant Total	3,456,385	90,318		3,837,150	176,513	7,560,366
09 Special Items						
Hereford						
701000 : Contingency - General	35,016					35,016
701006 : Contingency-Overtime	100					100
Hereford Total	35,116					35,116
Moore Co						
701000 : Contingency - General	50,000					50,000
701006 : Contingency-Overtime	200					200
Moore Co Total	50,200					50,200
Amarillo						
701000 : Contingency - General	1,246,033			296,343		1,542,376
701003 : Strategic Plan				40,530		40,530
701005 : Contingency - Pers/Enroll	270,000					270,000
701006 : Contingency-Overtime	240,000					240,000
701010 : Contingency-TREC					765,683	765,683
701011 : LMS Fee Software				2,807,535		2,807,535
702005 : Faculty Senate				551		551
Amarillo Total	1,756,033			3,144,959	765,683	5,666,675
09 Special Items Total	1,841,349			3,144,959	765,683	5,751,991
10 Major Repairs and Rehab						
Amarillo						
690105 : Alter & Imprvmnts					570,000	570,000
Amarillo Total					570,000	570,000
10 Major Repairs and Rehab Total					570,000	570,000
12 Student Development						
Amarillo						
201000 : Dean of Student Services		5,000		10,000		15,000
Amarillo Total		5,000		10,000		15,000
12 Student Development Total		5,000		10,000		15,000
Grand Total	40,641,523	8,292,907	10,683,926	15,256,556	1,974,548	76,849,460

AMARILLO COLLEGE
Auxiliary Enterprises
Budget Schedule FY 2024

	Revenue FY 2024	Expenses FY 2024	Profit (Loss) FY 2024	Profit (Loss) FY 2023	Change from FY 23 to FY 2024
AC Café	265,000	402,774	(137,774)	(5,684)	(132,090)
Athletics	5,000	857,214	(852,214)	(535,946)	(316,268)
Book Store	2,945,000	2,690,969	254,031	571,269	(317,238)
Concessions	4,000	4,000	-	-	-
East Campus Tools	255,000	287,825	(32,825)	382	(33,207)
Hagy Child Care Center	529,000	1,085,120	(556,120)	(261,464)	(294,656)
Housing and Rentals	3,122,488	2,377,321	745,167	714,944	30,223
Innovation Outpost	2,000,000	1,304,930	695,070	668,716	26,354
Institutional Scholarships	-	225,000	(225,000)	-	(225,000)
Interest Income & Official Functions	223,900	179,235	44,665	145,000	(100,335)
Payment Plan	100,000	35,000	65,000	65,000	-
TOTAL AUXILIARY REVENUES	9,449,388	9,449,388	-	1,362,217	(1,362,217)

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Amarillo Junior College

Taxing Unit Name

806-345-5500

Phone (area code and number)

PO Box 447, Amarillo, TX 79178

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

www.actx.edu

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount
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	\$ 16,598,936,674
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	\$ 2,690,713,713
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 13,908,222,961
4.	2022 total adopted tax rate.	\$.22323 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:	\$ 181,771,962
	B. 2022 values resulting from final court decisions:	-\$ 171,841,152
	C. 2022 value loss. Subtract B from A. ³	\$ 9,930,810
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 147,933,992
	B. 2022 disputed value:	-\$ 29,802,692
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 118,131,300
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 128,062,110

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 14,036,285,071
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 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:..... \$ <u>3,734,928</u></p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>50,569,228</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$ <u>54,304,156</u>
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:..... \$ _____</p> <p>B. 2023 productivity or special appraised value:..... - \$ _____</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>54,304,156</u>
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>161,251,682</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>13,820,729,233</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>30,852,013</u>
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ <u>46,413</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>30,898,426</u>
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:..... \$ <u>18,645,912,951</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u></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:..... - \$ <u>0</u></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..... - \$ <u>194,417,158</u></p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ <u>18,451,495,793</u>

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

19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ <u>13,234,277</u>
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ <u>0</u>
	C. Total value under protest or not certified. Add A and B.	\$ <u>13,234,277</u>
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>3,104,516,032</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>15,360,214,038</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>2,343,987</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>406,023,145</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>408,367,132</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>14,951,846,906</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>.20665</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>N/A</u> /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>.15913</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>14,036,285,071</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)

30. Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 22,335,940
31. Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>35,289</u> B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ <u>359,340</u> C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u> D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>-324,051</u> E. Add Line 30 to 31D.	\$ 22,011,889
32. Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,951,846,906
33. 2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$.14721 /\$100
34. Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____ 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. - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ N/A /\$100
35. Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ _____ 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. - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ N/A /\$100

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

<p>36. Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>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..... \$ _____</p> <p>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..... \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ <u>N/A</u> /\$100</p>
<p>37. Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>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. \$ _____</p> <p>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. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ <u>N/A</u> /\$100</p>
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ <u>N/A</u> /\$100</p>
<p>39. Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ <u>.14721</u> /\$100</p>
<p>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.</p> <p>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 \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ <u>.14721</u> /\$100</p>
<p>41. 2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$ <u>.15898</u> /\$100</p>

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

<p>D41. Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred <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>	<p>\$ <u>N/A</u> /\$100</p>												
<p>42. Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. <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>11,540,441</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>96,607</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>11,443,834</u></p>	<p>\$ <u>11,443,834</u></p>												
<p>43. Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	<p>\$ <u>0</u></p>												
<p>44. Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	<p>\$ <u>11,443,834</u></p>												
<p>45. 2023 anticipated collection rate.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰</td> <td style="text-align: right; width: 10%;"><u>100</u></td> <td style="text-align: right; width: 10%;">%</td> </tr> <tr> <td>B. Enter the 2022 actual collection rate.</td> <td style="text-align: right;"><u>100</u></td> <td style="text-align: right;">%</td> </tr> <tr> <td>C. Enter the 2021 actual collection rate.</td> <td style="text-align: right;"><u>100</u></td> <td style="text-align: right;">%</td> </tr> <tr> <td>D. Enter the 2020 actual collection rate.</td> <td style="text-align: right;"><u>100</u></td> <td style="text-align: right;">%</td> </tr> </table> <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>	A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰	<u>100</u>	%	B. Enter the 2022 actual collection rate.	<u>100</u>	%	C. Enter the 2021 actual collection rate.	<u>100</u>	%	D. Enter the 2020 actual collection rate.	<u>100</u>	%	<p><u>100</u> %</p>
A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰	<u>100</u>	%											
B. Enter the 2022 actual collection rate.	<u>100</u>	%											
C. Enter the 2021 actual collection rate.	<u>100</u>	%											
D. Enter the 2020 actual collection rate.	<u>100</u>	%											
<p>46. 2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ <u>11,443,834</u></p>												
<p>47. 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ <u>15,360,214,038</u></p>												
<p>48. 2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ <u>.07450</u> /\$100</p>												
<p>49. 2023 voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ <u>.23348</u> /\$100</p>												
<p>D49. Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ <u>N/A</u> /\$100</p>												

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 §526.04(h), (h-1) and (h-2)

50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>N/A</u> /\$100
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SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

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

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

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

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 (Line 67)	\$ _____ /\$100
	B. Unused increment rate (Line 66)	\$ _____ /\$100
	C. Subtract B from A	\$ _____ /\$100
	D. Adopted Tax Rate	\$ _____ /\$100
	E. Subtract D from C	\$ _____ /\$100
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 (Line 67)	\$ _____ /\$100
	B. Unused increment rate (Line 66)	\$ _____ /\$100
	C. Subtract B from A	\$ _____ /\$100
	D. Adopted Tax Rate	\$ _____ /\$100
	E. Subtract D from C	\$ _____ /\$100
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 (Line 65)	\$ _____ /\$100
	B. Unused increment rate (Line 64)	\$ _____ /\$100
	C. Subtract B from A	\$ _____ /\$100
	D. Adopted Tax Rate	\$ _____ /\$100
	E. Subtract D from C	\$ _____ /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ <u>N/A</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>N/A</u> /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §526.0501(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(e-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	Description	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ N/A /\$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	Description	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ N/A /\$100

⁴⁴ 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)

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>N/A</u> /\$100
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SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$.20665 /\$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. \$.23348 /\$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. \$ N/A /\$100
 If applicable, enter the 2023 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 ▶ Christina McMurray
 Printed Name of Taxing Unit Representative

sign here ▶ Christina McMurray
 Taxing Unit Representative

8/4/23
 Date

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