

Amarillo College
2024-2025
Budget



BUDGET

2024-2025

AMARILLO JUNIOR COLLEGE DISTRICT

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AMARILLO COLLEGE
AMARILLO JUNIOR COLLEGE DISTRICT

2024-2025
Board of Regents

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

2024-2025
President's Cabinet

| | |
|-------------------------------|--|
| Denese Skinner, M.Ed., LPC-S | Interim President |
| 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 |
| Kevin Ball, B.A. | Vice President of Communications and Marketing |
| Dr. Frank Sobey | Interim Vice President of Academic Affairs Vice President of Student Affairs |
| Cheryl Jones, B.B.A., M.B.A. | Vice President of Human Resources |
| Chris Sharp, B.A., M.Ed. | Vice President of Business Affairs |
| Joe Bill Sherrod, B.A. | Vice President of Institutional Advancement Executive Director of the AC Foundation |



September 19, 2024

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 2024-2025.

At a meeting on Tuesday, August 27, 2024, 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, 2024, and ending August 31, 2025.

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,

A handwritten signature in blue ink that reads 'Jay Barrett'.

Jay Barrett
Chair
Amarillo College Board of Regents
Amarillo Junior College District

mv

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 27th day of August 2024, adopting the Budget for the fiscal year 2024-2025 and establishing the tax rate to levy taxes for the 2024 tax year, which Resolutions are of record in the minutes of said Board of Regents.

WITNESS MY HAND and seal of said District this 19 day of September, 2024.



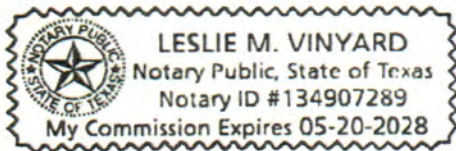
Ally Greenwood
Assistant Secretary, Board of Regents
Amarillo Junior College District

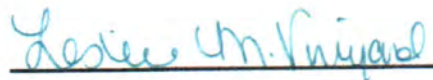
THE STATE OF TEXAS)

COUNTY OF POTTER)

Before me, the undersigned authority, a Notary Public in and for said County and State, on this day personally appeared Ally Greenwood, 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 19th day of September, 2024.





Leslie M. Vinyard
Notary Public, State of Texas
Commission Expires: 05/20/2028

**EXCERPT FROM MINUTES OF PUBLIC MEETING
AMARILLO COLLEGE BOARD OF REGENTS
AUGUST 27, 2024**

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 2024-2025 fiscal year is hereby designated as the official budget for Amarillo College in the Amarillo Junior College District for the 2024-2025 fiscal year.

BE IT FURTHER RESOLVED that Mr. Jay Barrett, 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 27, 2024**

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, 2024, and ending August 31, 2025, the tax year 2024, now, therefore,

BE IT RESOLVED THAT:

1. An ad valorem tax of, and at the rate of five thousand six hundred sixty-three hundred thousandths cents (\$0.05663) 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 2024-2025, the tax year 2024.

BE IT ORDERED by the Board of Regents of the Amarillo Junior College District that there is hereby levied for the tax year 2024 on all real property situated in, and all business personal property owned within the limits of said district on the first day of January 2024 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-one thousand five hundred fifty-six thousandths cents (\$0.21556) 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 2024-2025. "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 5.31% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$11.37."

**AMARILLO COLLEGE
SCHEDULE OF REVENUES - LOCAL MAINTENANCE
BUDGET 2024-2025**

| | 2025 Budget Hereford | 2025 Budget Moore Co | 2025 Budget Amarillo | 2025 Budget | 2024 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 | \$230,551 | \$508,556 | \$16,764,252 | \$17,503,359 | \$18,576,480 | (\$1,073,121) | -5.8% |
| Tuition and Fees | \$650,000 | \$1,267,440 | \$24,028,525 | \$25,945,965 | \$23,666,714 | \$2,279,251 | 9.6% |
| Local Tax Revenues | \$1,054,919 | \$1,308,183 | \$32,109,115 | \$34,472,217 | \$31,925,934 | \$2,546,283 | 8.0% |
| Private Gifts and Contracts | | | \$54,000 | \$54,000 | \$53,500 | \$500 | 0.9% |
| Sales and Services of Educational Activities | | | \$150,750 | \$150,750 | \$176,750 | (\$26,000) | -14.7% |
| Rental Income | \$500 | \$3,500 | \$189,400 | \$192,900 | \$132,000 | \$60,900 | 46.1% |
| Sales | | \$7,500 | \$137,600 | \$145,600 | \$137,600 | \$8,000 | 5.8% |
| Investment Income | | | \$700,000 | \$700,000 | \$500,000 | \$200,000 | 40.0% |
| Miscellaneous Income | | | (\$1,168,320) | (\$1,168,320) | \$1,015,410 | (\$2,183,730) | -215.1% |
| KACV TV | | | \$401,750 | \$401,750 | \$401,750 | \$0 | 0.0% |
| Auxiliary Fund Transfer (Net) | | | | | | | |
| AC Café | | | (\$85,150) | (\$85,150) | (\$137,774) | \$52,624 | -38.2% |
| Athletics | | | (\$1,155,985) | (\$1,155,985) | (\$852,214) | (\$303,771) | 35.6% |
| Bookstore | | | \$232,980 | \$232,980 | \$254,031 | (\$21,051) | -8.3% |
| Concessions | | | \$10,000 | \$10,000 | \$0 | \$10,000 | 0.0% |
| East Campus Tools | | | (\$17,550) | (\$17,550) | (\$32,825) | \$15,275 | -46.5% |
| Hagy Child Care Center | | | (\$558,244) | (\$558,244) | (\$556,120) | (\$2,124) | 0.4% |
| Housing and Rentals | | | \$705,690 | \$705,690 | \$745,167 | (\$39,477) | -5.3% |
| Innovation Outpost | | | (\$4,431) | (\$4,431) | \$695,070 | (\$699,501) | -100.6% |
| Institutional Scholarships | | | (\$225,000) | (\$225,000) | (\$225,000) | \$0 | 0.0% |
| Interest and Official Functions | | | \$1,371,065 | \$1,371,065 | \$44,665 | \$1,326,400 | 2969.7% |
| Payment Plan | | | \$65,000 | \$65,000 | \$65,000 | \$0 | 0.0% |
| TOTAL LOCAL FUNDS | \$1,935,970 | \$3,110,829 | \$73,852,925 | \$78,899,724 | \$76,749,266 | \$2,150,458 | 2.8% |
| Use of Reserves | \$141,342 | \$0 | \$0 | \$141,342 | \$100,194 | \$41,148 | 41.1% |
| TOTAL REVENUES | \$2,077,312 | \$3,110,829 | \$73,852,925 | \$79,041,066 | \$76,849,460 | \$2,191,606 | 2.9% |

AMARILLO COLLEGE
Local Maintenance Budgeted Expenditures
Fiscal Year 2025
10/29/2024

| 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 | 172,920 | 30,000 | | 420,648 | | 623,568 |
| | 151025 : Tax App/Coll Exp | | | | 17,500 | | 17,500 |
| Hereford Total | | 172,920 | 30,000 | | 438,848 | | 641,768 |
| Moore Co | | | | | | | |
| | 131020 : IT Infrastructure | | | | 53,000 | | 53,000 |
| | 151000 : Institution Oper | 321,080 | 14,510 | | 555,485 | | 891,075 |
| | 151025 : Tax App/Coll Exp | | | | 23,000 | | 23,000 |
| | 151030 : Revenue Bond -Sinking Fund | | | | 296,438 | | 296,438 |
| Moore Co Total | | 321,080 | 14,510 | | 927,923 | | 1,263,513 |
| Amarillo | | | | | | | |
| | 000001 : Institutional | | | | 282,158 | | 282,158 |
| | 101000 : Board of Regents | 23,798 | | | 33,100 | | 56,898 |
| | 111000 : Presidents Office | 458,517 | | | 183,796 | | 642,313 |
| | 111001 : Strategic Initiatives | 145,000 | | | 29,999 | | 174,999 |
| | 111002 : Exec V.P. and General Counsel | 254,264 | | | 23,500 | | 277,764 |
| | 111010 : Business Affairs | 315,284 | | | 35,830 | | 351,114 |
| | 121000 : Business Office | 928,380 | | | 43,100 | | 971,480 |
| | 121010 : Human Resources | 673,583 | 32,000 | | 160,611 | | 866,194 |
| | 121015 : Purchasing | 261,134 | 13,832 | | 25,150 | | 300,116 |
| | 131020 : IT Infrastructure | 905,270 | | | 459,330 | | 1,364,600 |
| | 131025 : Program Serv | 721,424 | | | | | 721,424 |
| | 141000 : Police | 808,961 | | | | 28,387 | 1,010,634 |
| | 141005 : Police Vehicle | | | | 173,286 | | 173,286 |
| | 151000 : Institution Oper | | | | 69,625 | | 69,625 |
| | 151001 : FWS-Contra Account | | (450,000) | | (619,851) | | (619,851) |
| | 151004 : Receivable Allowance | | | | 250,000 | | (450,000) |
| | 151010 : Mail Service | 77,792 | 2,841 | | 27,459 | | 250,000 |
| | 151023 : Audit Costs | | | | 105,500 | | 108,092 |
| | | | | | | | 105,500 |

Element of Cost

| Location | Department Number and Description | Full Time Personnel | Other Personnel | Fringe Benefits | Operating Costs | Capital and Equipment | Total |
|---|--|---------------------|-----------------|-----------------|------------------|-----------------------|-------------------|
| | 151024 : Legal Fees | | | | 66,000 | | 66,000 |
| | 151025 : Tax App/Coll Exp | | | | 330,000 | | 330,000 |
| | 151026 : Liability Ins. | | | | 250,000 | | 250,000 |
| | 151028 : Instit Member | | | | 72,000 | | 72,000 |
| | 151029 : Cr. Card/Banking Fees | | | | 170,000 | | 170,000 |
| | 151032 : TIRZ | | | | 483,000 | | 483,000 |
| | 151035 : VP of Inst. Adv & Exc Dir Fnd | 260,370 | | | 84,250 | | 344,620 |
| | 151040 : Instit Research | 217,808 | | | 17,250 | | 235,058 |
| | 151041 : Institutional Effectiveness | 70,213 | | | 28,918 | | 99,131 |
| | 151042 : Grants | 147,437 | | | 261,505 | | 408,942 |
| | 151050 : Graduation | | | | 91,000 | | 91,000 |
| | 151092 : SACS | | | | 14,210 | | 14,210 |
| | 161000 : Communications and Marketing | 646,814 | | | 696,737 | | 1,343,551 |
| | 151022 : Student Travel | | | | 100,000 | | 100,000 |
| | 151016 : Cannon Copiers | | | | 174,000 | | 174,000 |
| | 151093 : QEP | | | | 110,000 | | 110,000 |
| | 151055 : Honors | 62,195 | 7,500 | | 11,250 | | 80,945 |
| | 121030 : Organizational Development | 126,178 | 24,000 | | 152,700 | | 302,878 |
| | 131050 : Student Printing | | | | 26,000 | | 26,000 |
| | 151002 : Student Help | 800,000 | | | | | 800,000 |
| Amarillo Total | | 7,104,422 | 430,173 | | 4,421,413 | 28,387 | 11,984,395 |
| 01 Institutional Support Total | | 7,598,422 | 474,683 | | 5,788,184 | 28,387 | 13,889,676 |
| 02 Student Services | | | | | | | |
| Hereford | | | | | | | |
| 201010 : Advising Dept. | | 150,754 | 20,000 | | | | 170,754 |
| Hereford Total | | 150,754 | 20,000 | | | | 170,754 |
| Moore Co | | | | | | | |
| 201010 : Advising Dept. | | 133,989 | | | | | 133,989 |
| 201035 : Testing Center | | | 16,000 | | | | 16,000 |
| Moore Co Total | | 133,989 | 16,000 | | | | 149,989 |
| Amarillo | | | | | | | |
| 201010 : Advising Dept. | | 919,709 | 29,584 | | 19,209 | | 968,502 |
| 201015 : V.P of Enrollment Management | | 193,581 | | | 38,862 | | 232,443 |
| 201016 : Career and Employment Services | | 122,650 | | | 10,370 | | 133,020 |
| 201020 : Fin Aid Off | | 506,948 | | | 30,851 | | 537,799 |
| 201025 : Registrar's Off | | 513,484 | 72,071 | | 29,455 | | 615,010 |

Element of Cost

| Location | Department Number and Description | Full Time Personnel | Other Personnel | Fringe Benefits | Operating Costs | Capital and Equipment | Total |
|----------------|------------------------------------|---------------------|-----------------|-------------------|-----------------|-----------------------|-------------------|
| | 201035 : Testing Center | 152,453 | | | 30,945 | | 183,398 |
| | 201060 : Customer Services | 602,002 | 130,830 | | 26,521 | | 759,353 |
| | 201070 : ARC | 210,865 | 14,820 | | 13,171 | | 238,856 |
| | 201080 : Counseling Center | 129,600 | | | 9,273 | | 138,873 |
| | 202001 : V.P. of Student Affairs | 153,343 | | | 17,685 | | 171,028 |
| | 202005 : Student Life | 163,439 | | | 3,675 | | 167,114 |
| | 202020 : Intramurals -Student Life | 60,330 | 9,470 | | 2,836 | | 72,636 |
| | 202025 : Student Publications | | 3,090 | | 18,500 | | 21,590 |
| | 202075 : E-Sports | 12,000 | | | 11,200 | | 23,200 |
| | 202030 : disAbility Services | 160,597 | 88,674 | | 12,480 | | 261,751 |
| | Amarillo Total | 3,901,001 | 348,539 | | 275,033 | | 4,524,573 |
| | 02 Student Services Total | 4,185,744 | 384,539 | | 275,033 | | 4,845,316 |
| | 03 Fringe Benefits | | | | | | |
| Hereford | | | | | | | |
| | 301000 : Fringe Benefits | | | 220,000 | | | 220,000 |
| Hereford Total | | | | 220,000 | | | 220,000 |
| Moore Co | | | | | | | |
| | 301000 : Fringe Benefits | | | 365,000 | | | 365,000 |
| Moore Co Total | | | | 365,000 | | | 365,000 |
| Amarillo | | | | | | | |
| | 301000 : Fringe Benefits | | | 11,050,000 | | | 11,050,000 |
| Amarillo Total | | | | 11,050,000 | | | 11,050,000 |
| | 03 Fringe Benefits Total | | | 11,635,000 | | | 11,635,000 |
| | 04 Resident Instruction | | | | | | |
| Hereford | | | | | | | |
| | 400560 : Adult Education | 61,414 | | | | | 61,414 |
| | 401310 : English | 8,149 | | | | | 8,149 |
| | 401415 : Math | 46,390 | | | | | 46,390 |
| | 411205 : Comp Info Sys | 7,279 | | | | | 7,279 |
| | 431030 : Industrial Technology | 50,000 | | | 10,000 | | 60,000 |
| | 431050 : Truck Driving Academic | | | | 1,200 | | 1,200 |
| | 441005 : Cont Ed | | 264 | | | | 264 |
| | 441017 : Occ Ed-HERD | | | | 500 | | 500 |
| | 441080 : Prof Truck Op CE | 174,199 | 12,000 | | 33,740 | | 219,939 |
| | 441315 : CCHE (Funded) | | 5,000 | | | | 5,000 |

Element of Cost
Location

| Department Number and Description | Full Time Personnel | Other Personnel | Fringe Benefits | Other Operating Costs | Capital and Equipment | Total |
|---|---------------------|-----------------|-----------------|-----------------------|-----------------------|---------|
| 452300 : Hereford Instruction | | 137,561 | | 10,000 | | 147,561 |
| 401405 : Biology | 78,979 | | | 8,000 | | 86,979 |
| Hereford Total | 426,410 | 154,825 | | 63,440 | | 644,675 |
| Moore Co | | | | | | |
| 401110 : Sports & Exercise Sciences | | | | 285 | | 285 |
| 401310 : English | 53,687 | | | | | 53,687 |
| 401315 : Humanities | 30,579 | | | | | 30,579 |
| 401345 : Speech/Comm | 30,579 | | | | | 30,579 |
| 401415 : Math | 50,105 | 10,000 | | | | 60,105 |
| 401420 : Physical Scnc | | | | 48 | | 48 |
| 431030 : Industrial Technology | 60,041 | | | 4,750 | | 64,791 |
| 431055 : Welding | 62,778 | | | 4,750 | | 67,528 |
| 441005 : Cont Ed | 117,976 | 31,792 | | 173 | | 149,941 |
| 441016 : Occupational ED MCC | | 5,950 | | 2,470 | | 8,420 |
| 441050 : Fork Lift CE | | 264 | | 48 | | 312 |
| 441080 : Prof Truck Op CE | 112,538 | 40,768 | | 45,200 | | 198,506 |
| 452200 : MCC Inst | | 219,743 | | | | 219,743 |
| 401405 : Biology | 88,768 | | | 1,747 | | 90,515 |
| Moore Co Total | 607,051 | 308,517 | | 59,471 | | 975,039 |
| Amarillo | | | | | | |
| 400540 : First Year Experience | 450,533 | | | 25,155 | | 475,688 |
| 400560 : Adult Education | 204,161 | | | 11,875 | | 216,036 |
| 401110 : Sports & Exercise Sciences | 116,714 | | | 4,700 | | 121,414 |
| 401115 : Behavioral Sciences | 226,363 | | | 950 | | 227,313 |
| 401120 : Social Sciences | 373,663 | 12,721 | | 4,614 | | 390,998 |
| 401200 : Business Admin | 217,855 | | | 1,690 | | 219,545 |
| 401300 : Art | 207,957 | 1,670 | | 7,375 | | 217,002 |
| 401310 : English | 870,626 | 16,924 | | 5,500 | | 893,050 |
| 401315 : Humanities | 205,699 | | | 1,077 | | 206,776 |
| 401316 : Creative Mind Humanities Lectu | | | | 4,000 | | 4,000 |
| 401325 : Mass Media | 142,330 | | | 3,235 | | 145,565 |
| 401330 : Modern Lang | | | | 163 | | 163 |
| 401335 : Music | 464,808 | 4,223 | | 21,620 | | 490,651 |
| 401340 : Music-Opera Prod | 403,804 | 21,115 | | 6,600 | | 27,715 |
| 401345 : Speech/Comm | 133,435 | 5,459 | | 6,662 | | 410,466 |
| 401350 : Theater Arts | | | | 29,717 | 10,000 | 178,611 |

Element of Cost

| Location | Department Number and Description | Full Time Personnel | Other Personnel | Fringe Benefits | Other Operating Costs | Capital and Equipment | Total |
|----------|------------------------------------|---------------------|-----------------|-----------------|-----------------------|-----------------------|-----------|
| | 401406 : Horticulture Science | 39,437 | 11,035 | | 31,400 | | 81,872 |
| | 401415 : Math | 859,853 | 20,000 | | 17,530 | | 897,383 |
| | 401420 : Physical Scnc | 450,979 | | | 13,928 | | 464,907 |
| | 401425 : Education | 83,464 | | | 4,225 | | 87,689 |
| | 411000 : Aviation | 212,401 | | | 17,684 | | 230,085 |
| | 411010 : Fire Prot Tech | 145,493 | 14,090 | | 33,956 | | 193,539 |
| | 411100 : Child Dev Assoc Deg Prog | 82,456 | | | 2,767 | | 85,223 |
| | 411205 : Comp Info Sys | 422,990 | 11,400 | | 7,376 | | 441,766 |
| | 411220 : Management | 194,659 | | | 3,515 | | 198,174 |
| | 411230 : Business Technology | 59,266 | | | 1,761 | | 61,027 |
| | 411250 : Legal Studies | 104,195 | | | 6,830 | | 111,025 |
| | 411300 : Graphic Design | 156,227 | | | 3,693 | | 159,920 |
| | 411305 : Photo Tech | 138,671 | | | 6,020 | | 144,691 |
| | 411310 : Radio/TV Prod | 58,159 | | | 910 | | 59,069 |
| | 411400 : Comp Drft& Dsgn | 61,247 | | | 2,350 | | 63,597 |
| | 411600 : Criminal Jst Academic | 130,201 | | | 2,699 | | 132,900 |
| | 411605 : Law Enfrc Acdmy | 120,754 | 9,248 | | 38,805 | | 168,807 |
| | 421005 : Dent Hyg Prog | 523,159 | | | 55,813 | | 578,972 |
| | 421006 : Dental Hygiene Testing | | 1,000 | | 4,800 | | 5,800 |
| | 421010 : Emer Med Srv Prof | 236,858 | 4,200 | | 19,905 | | 260,963 |
| | 421025 : Med Lab Tech | 109,230 | | | 15,293 | | 124,523 |
| | 421030 : Nuc Med Tech | 82,909 | 13,905 | | 10,273 | | 107,087 |
| | 421035 : Occ Therapy Asst | 181,495 | | | 11,325 | | 192,820 |
| | 421045 : Phys Therapy Tech | 146,319 | | | 11,844 | 2,899 | 161,062 |
| | 421050 : Rad Therapy Tech | 154,550 | | | 8,160 | | 162,710 |
| | 421055 : Radiography | 160,097 | | | 18,572 | | 178,669 |
| | 421060 : Respiratory Care | 139,994 | | | 16,050 | | 156,044 |
| | 421065 : Surg Tech Prog | 81,283 | | | 10,792 | 5,000 | 97,075 |
| | 421070 : Dental Clinic | 104,973 | | | 41,207 | | 146,180 |
| | 421075 : Medical Assistant | 69,456 | | | 9,350 | | 78,806 |
| | 421080 : Sonography | 64,399 | | | 4,686 | 10,000 | 79,085 |
| | 421085 : Certified Nurse Assistant | 61,521 | 30,000 | | 3,300 | | 94,821 |
| | 421100 : Assoc Deg Nursing | 2,042,119 | 67,636 | | 300,456 | | 2,410,211 |
| | 421105 : LVN-Voc Nursg | 503,516 | | | 114,828 | | 618,344 |
| | 421305 : Child Care Center | 408,910 | 16,818 | | 17,350 | | 443,078 |
| | 431000 : Auto Body | 49,744 | | | 7,404 | | 57,148 |

Element of Cost

| Location | Department Number and Description | Full Time Personnel | Other Personnel | Fringe Benefits | Operating Costs | Capital and Equipment | Total |
|----------|-------------------------------------|---------------------|-----------------|-----------------|-----------------|-----------------------|-----------|
| | 431010 : Automotive | 282,686 | | | 26,556 | | 309,242 |
| | 431013 : Construction Trades | 84,986 | | | 65,040 | | 150,026 |
| | 431015 : Diesel | 253,819 | | | 6,045 | | 259,864 |
| | 431030 : Industrial Technology | 224,526 | | | 30,487 | | 255,013 |
| | 431040 : Mach Tech | 70,860 | | | 26,132 | | 96,992 |
| | 431050 : Truck Driving Academic | 282,742 | | | 44,000 | | 326,742 |
| | 431055 : Welding | 244,425 | | | 58,611 | | 303,036 |
| | 441001 : Automotive CE | | | 500 | | | 500 |
| | 441015 : Occupational Ed | 76,314 | 30,000 | 13,233 | | | 119,547 |
| | 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 | 166,830 | 131,400 | 147,575 | | | 445,805 |
| | 441090 : TEXDOT Cntrct CE | 288,671 | | 80,207 | | | 368,878 |
| | 441095 : Welding CE | | | 1,200 | | | 1,200 |
| | 441200 : BCS CE | | | 21 | | | 21 |
| | 441315 : CCHE (Funded) | 294,320 | 115,412 | 39,011 | | | 448,743 |
| | 441319 : Massage Therapy CE | | 13,500 | 3,250 | | | 16,750 |
| | 441325 : Criminal Jst Admin | 127,454 | | 526 | | | 127,980 |
| | 441327 : Criminal Jst Spec. Schools | | 4,000 | 5,564 | | | 9,564 |
| | 441330 : Custom WF Train | 103,505 | | 6,063 | | | 109,568 |
| | 441331 : Heavy Equipment Training | 353,785 | | 111,307 | | | 465,092 |
| | 441345 : Criminal Jst In-Service | | 2,500 | 6,394 | | | 8,894 |
| | 441350 : EMT CE | | 4,000 | 1,500 | | | 5,500 |
| | 441435 : Music - Recording Arts | | | 3,799 | | 7,798 | 11,597 |
| | 452400 : T & E Clearing | 3,500 | | | | | 7,000 |
| | 551015 : Reg OL/PT | 169,874 | 5,007,728 | | | | 5,007,728 |
| | 551035 : Dual Credit | 200,000 | | | 4,819 | | 174,693 |
| | 551050 : Instructional Development | | 100,000 | | | | 300,000 |
| | 401355 : Film | | | 3,500 | | | 3,500 |
| | 401360 : VFX | | | 535 | | | 535 |
| | 421090 : Pre Health Sciences | 89,812 | | 1,000 | | | 90,812 |
| | 421115 : Health Care Simulation | 159,375 | | 145,400 | | | 304,775 |
| | 401405 : Biology | 1,078,468 | | 56,153 | | | 1,134,621 |
| | 401410 : Engineering | 186,321 | | 2,925 | | | 189,246 |
| | 401351 : Fine Arts Center | | 10,000 | 2,375 | | | 12,375 |

Element of Cost

| Location | Department Number and Description | Full Time Personnel | Other Personnel | Fringe Benefits | Operating Costs | Capital and Equipment | Total |
|---|-----------------------------------|---------------------|------------------|-----------------|------------------|-----------------------|-------------------|
| | 421310 : FBSW Center | 10,260 | 20,000 | | 12,421 | 20,000 | 62,681 |
| Amarillo Total | | 17,211,465 | 5,714,892 | | 1,922,139 | 55,697 | 24,904,193 |
| 04 Resident Instruction Total | | 18,244,926 | 6,178,234 | | 2,045,050 | 55,697 | 26,523,907 |
| 05 Academic Support | | | | | | | |
| Hereford | | | | | | | |
| 501060 : Academic Success Center | | 148,170 | 62,000 | | | | 210,170 |
| Hereford Total | | 148,170 | 62,000 | | | | 210,170 |
| Moore Co | | | | | | | |
| 501060 : Academic Success Center | | | 21,000 | | | | 21,000 |
| Moore Co Total | | | 21,000 | | | | 21,000 |
| Amarillo | | | | | | | |
| 501000 : Library | | 316,366 | 11,000 | | 109,300 | 20,000 | 456,666 |
| 501005 : Center for Teaching and Learni | | 305,976 | | | 26,285 | | 332,261 |
| 501030 : Academic Outreach Support Serv | | 215,247 | | | 29,407 | | 244,654 |
| 501040 : Underground | | 160,799 | 12,000 | | 5,320 | | 178,119 |
| 501045 : Science Enrichment Center | | 57,046 | 171,886 | | 5,678 | | 234,610 |
| 501050 : Writer's Corner | | 59,500 | 76,090 | | 500 | | 136,090 |
| 501055 : Math Outreach Center | | 65,245 | 205,000 | | 2,180 | | 272,425 |
| 501060 : Academic Success Center | | 260,649 | 269,402 | | 46,498 | | 576,549 |
| 551000 : VP Academic Affairs | | 608,836 | | | 276,262 | 150,000 | 1,035,098 |
| 551001 : Dean Health Science | | 149,208 | | | 8,912 | | 158,120 |
| 551002 : STEM | | 172,870 | | | 2,756 | | 175,626 |
| 551003 : Dean Technical Education | | 231,560 | | | 9,544 | | 241,104 |
| 551008 : Dean of Liberal Arts | | 152,560 | | | 3,186 | | 155,746 |
| 551060 : Accreditation | | 40,560 | | | 20,000 | | 20,000 |
| 501015 : Academic Computing West | | | | | 500 | | 41,060 |
| Amarillo Total | | 2,796,422 | 745,378 | | 546,328 | 170,000 | 4,258,128 |
| 05 Academic Support Total | | 2,944,592 | 828,378 | | 546,328 | 170,000 | 4,489,298 |
| 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 |

Element of Cost

| Location | Department Number and Description | Full Time Personnel | Other Personnel | Fringe Benefits | Other Operating Costs | Capital and Equipment | Total |
|----------|-----------------------------------|---------------------|-----------------|-----------------|-----------------------|-----------------------|------------------|
| Amarillo | 610100 : KACV-FM | 55,625 | | | 56,323 | | 111,948 |
| | 620000 : KACV | 758,656 | | | 50,129 | | 808,785 |
| | 652005 : NF Cust WF Train | | 2,000 | | | | 2,000 |
| | 653005 : Suzuki NFCE | | 85,000 | | 1,600 | | 86,600 |
| | 653010 : Intervention NFCE | 109,532 | | | 7,616 | | 117,148 |
| | 653025 : Occupation Ed NFCE | | 199,000 | | 1,000 | | 1,000 |
| | 654001 : Personal Enrichment | 84,090 | | | 62,329 | | 345,419 |
| | 654003 : Amarillo Museum of Art | 78,706 | | | | | 78,706 |
| | 654004 : Children's Gymnastics | 117,272 | 203,000 | | 11,557 | | 331,829 |
| | 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 |
| | 201040 : Outreach Services | 160,670 | | | 2,738 | | 163,408 |
| | Amarillo Total | 1,364,551 | 531,545 | | 198,285 | | 2,094,381 |
| | 07 Public Service Total | 1,364,551 | 543,355 | | 201,385 | | 2,109,291 |
| | 08 Operation of Plant | | | | | | |
| Hereford | 680000 : Phys Plant | 32,574 | | | 50,000 | | 32,574 |
| | 681000 : Utilities | | | | 50,000 | | 50,000 |
| | Hereford Total | 32,574 | | | 50,000 | | 82,574 |
| Moore Co | 680000 : Phys Plant | 79,955 | 50,318 | | 21,750 | | 152,023 |
| | 681000 : Utilities | | | | 65,000 | | 65,000 |
| | Moore Co Total | 79,955 | 50,318 | | 86,750 | | 217,023 |
| Amarillo | 680000 : Phys Plant | 265,890 | | | 61,590 | | 327,480 |
| | 680005 : Custod Serv | 1,807,485 | 20,000 | | 163,802 | 12,000 | 2,003,287 |
| | 680010 : Grounds | 493,185 | 10,000 | | 125,234 | 38,000 | 666,419 |
| | 680015 : Bldg Maint | 856,129 | | | 408,949 | 4,900 | 1,269,978 |
| | 680025 : Vehicles-Plant | | | | 157,860 | 96,000 | 253,860 |
| | 680030 : Safety | | | | 72,663 | | 72,663 |
| | 681000 : Utilities | | | | 1,764,897 | | 1,764,897 |
| | 681005 : Property Ins. | | | | 1,600,000 | | 1,600,000 |
| | 681010 : Energy Management | 52,707 | | | | | 52,707 |
| | Amarillo Total | 3,475,396 | 30,000 | | 4,354,995 | 150,900 | 8,011,291 |

| Element of Cost Location | Department Number and Description | Full Time Personnel | Other Personnel | Fringe Benefits | Operating Costs | Capital and Equipment | Total |
|---|------------------------------------|---------------------|-----------------|------------------|------------------|-----------------------|------------------|
| 08 Operation of Plant Total | | 3,587,925 | 80,318 | | 4,491,745 | 150,900 | 8,310,888 |
| 09 Special Items | | | | | | | |
| Hereford | | | | | | | |
| | 701000 : Contingency - General | 39,771 | | | | | 39,771 |
| | 701006 : Contingency-Overtime | 100 | | | | | 100 |
| Hereford Total | | 39,871 | | | | | 39,871 |
| Moore Co | | | | | | | |
| | 701000 : Contingency - General | 46,155 | | | | | 46,155 |
| | 701006 : Contingency-Overtime | 200 | | | | | 200 |
| Moore Co Total | | 46,355 | | | | | 46,355 |
| Amarillo | | | | | | | |
| | 701000 : Contingency - General | 1,776,936 | | | 920,898 | | 2,697,834 |
| | 701003 : Strategic Plan | | | | 40,530 | | 40,530 |
| | 701005 : Contingency - Pers/Enroll | 270,000 | | | | | 270,000 |
| | 701006 : Contingency-Overtime | 200,000 | | | | | 200,000 |
| | 701010 : Contingency-TREC | | | | 776,571 | | 776,571 |
| | 701011 : LMS Fee Software | | | 2,910,478 | | | 2,910,478 |
| | 702005 : Faculty Senate | | | 551 | | | 551 |
| Amarillo Total | | 2,246,936 | | 3,872,457 | 776,571 | | 6,895,964 |
| 09 Special Items Total | | 2,333,162 | | 3,872,457 | 776,571 | | 6,982,190 |
| 10 Major Repairs and Rehab | | | | | | | |
| Hereford | | | | | | | |
| | 690105 : Alter & Imprvmnts | | | | 53,500 | | 53,500 |
| Hereford Total | | | | | 53,500 | | 53,500 |
| Moore Co | | | | | | | |
| | 690105 : Alter & Imprvmnts | | | | 72,000 | | 72,000 |
| Moore Co Total | | | | | 72,000 | | 72,000 |
| Amarillo | | | | | | | |
| | 690105 : Alter & Imprvmnts | | | | 1,015,000 | | 1,015,000 |
| Amarillo Total | | | | | 1,015,000 | | 1,015,000 |
| 10 Major Repairs and Rehab Total | | | | | 1,140,500 | | 1,140,500 |
| 12 Student Development | | | | | | | |
| Amarillo | | | | | | | |
| | 201000 : Dean of Student Services | | 5000 | | 10000 | | 15000 |
| Amarillo Total | | | 5,000 | | 10,000 | | 15,000 |

Element of Cost

| Location | Department Number and Description | Full Time Personnel | Other Personnel | Fringe Benefits | Other Operating Costs | Capital and Equipment | Total |
|----------|-----------------------------------|---------------------|-----------------|-----------------|-----------------------|-----------------------|------------|
| | 12 Student Development Total | 40,259,322 | 8,494,507 | 11,635,000 | 17,230,182 | 2,322,055 | 79,941,066 |
| | Grand Total | | 5,000 | | 10,000 | | 15,000 |

AMARILLO COLLEGE
Auxiliary Enterprises
Budget Schedule FY 2025

| | Revenue FY 2025 | Expenses FY 2025 | Profit (Loss) FY 2025 | Profit (Loss) FY 2024 | Change from FY 24 to FY 2025 |
|--------------------------------------|--------------------|---------------------|-----------------------------|-----------------------------|------------------------------------|
| AC Café | 320,000 | 405,150 | (85,150) | (137,774) | 52,624 |
| Athletics | 3,000 | 1,158,985 | (1,155,985) | (852,214) | (303,771) |
| Book Store | 2,945,000 | 2,712,020 | 232,980 | 254,031 | (21,051) |
| Concessions | 20,000 | 10,000 | 10,000 | - | - |
| East Campus Tools | 250,000 | 267,550 | (17,550) | (32,825) | 15,275 |
| Hagy Child Care Center | 550,000 | 1,108,244 | (558,244) | (556,120) | (2,124) |
| Housing and Rentals | 3,152,040 | 2,446,350 | 705,690 | 745,167 | (39,477) |
| Innovation Outpost | 500,000 | 504,431 | (4,431) | 695,070 | (699,501) |
| Institutional Scholarships | | 225,000 | (225,000) | (225,000) | - |
| Interest Income & Official Functions | 223,200 | (1,147,865) | 1,371,065 | 44,665 | 1,326,400 |
| Payment Plan | 100,000 | 35,000 | 65,000 | 65,000 | - |
| TOTAL AUXILIARY REVENUES | 8,063,240 | 7,724,865 | 338,375 | - | 338,375 |

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

AMARILLO JUNIOR COLLEGE

(806) 345-5500

Taxing Unit Name

Phone (area code and number)

PO BOX 447, AMARILLO, TX 79178

actx.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. | Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹ | \$ 18,412,185,310 |
| 2. | Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ 3,202,614,713 |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ 15,209,570,597 |
| 4. | Prior year total adopted tax rate. | \$.22031 / \$100 |
| 5. | Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. | |
| | A. Original prior year ARB values: | \$ 188,734,086 |
| | B. Prior year values resulting from final court decisions: | - \$ 174,553,815 |
| | C. Prior year value loss. Subtract B from A. ³ | \$ 14,180,271 |
| 6. | Prior year taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. Prior year ARB certified value: | \$ 214,331,317 |
| | B. Prior year disputed value: | - \$ 24,678,475 |
| | C. Prior year undisputed value. Subtract B from A. ⁴ | \$ 189,652,842 |
| 7. | Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 203,833,113 |

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)

2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

| Line | No-New-Revenue-Tax Rate Worksheet | Amount/Rate |
|------|--|-------------------|
| 8. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 15,413,403,710 |
| 9. | Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵ | \$ -0- |
| 10. | Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 19,888,441 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 38,290,551 C. Value loss. Add A and B. ⁶ | \$ 58,178,992 |
| 11. | Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 387,825 B. Current year productivity or special appraised value: - \$ 626 C. Value loss. Subtract B from A. ⁷ | \$ 387,199 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 58,566,191 |
| 13. | Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0. | \$ 195,861,843 |
| 14. | Prior year total value. Subtract Line 12 and Line 13 from Line 8. | \$ 15,158,975,676 |
| 15. | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 33,396,739 |
| 16. | Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹ | \$ 84,445 |
| 17. | Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 33,481,184 |
| 18. | Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 20,376,643,412 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ -0- C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ -0- D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 224,277,880 E. Total current year value. Add A and B, then subtract C and D. | \$ 20,152,365,532 |

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------------|
| 19. | Total value of properties under protest or not included on certified appraisal roll. ¹³ | |
| | A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ | \$ <u>4,907,467</u> |
| | B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ | + \$ <u>-0-</u> |
| | C. Total value under protest or not certified. Add A and B. | \$ <u>4,907,467</u> |
| 20. | Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ <u>3,450,439,522</u> |
| 21. | Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ <u>16,706,833,477</u> |
| 22. | Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸ | \$ <u>-0-</u> |
| 23. | Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹ | \$ <u>350,081,076</u> |
| 24. | Total adjustments to the current year taxable value. Add Lines 22 and 23. | \$ <u>350,081,076</u> |
| 25. | Adjusted current year taxable value. Subtract Line 24 from Line 21. | \$ <u>16,356,752,401</u> |
| 26. | Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ <u>.20469</u> /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹ | \$ _____/\$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. | Prior year M&O tax rate. Enter the prior year M&O tax rate. | \$ <u>.15893</u> /\$100 |
| 29. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>15,413,403,710</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(f)(8)
¹⁷ Tex. Tax Code §26.012(e)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

| Line | Description | Amount/Rate |
|------|---|--------------------------|
| 30. | Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100 | \$ <u>24,496,522</u> |
| 31. | Adjusted prior year levy for calculating NNR M&O rate. | |
| | A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. | + \$ <u>60,726</u> |
| | B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. | - \$ <u>420,717</u> |
| | C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. | +/- \$ <u>-0-</u> |
| | D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. | \$ <u>-359,991</u> |
| | E. Add Line 30 to 31D. | \$ <u>24,136,531</u> |
| 32. | Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>16,356,752,401</u> |
| 33. | Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ <u>.14756</u> /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ | |
| | A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____ | \$ _____ |
| | B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. | - \$ _____ |
| | 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. | \$ <u>-0-</u> /\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ | |
| | A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ _____ | \$ _____ |
| | B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. | - \$ _____ |
| | 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. | \$ <u>-0-</u> /\$100 |

²³ (Reserved for expansion)
²⁴ Tex. Tax Code §26.044
²⁵ Tex. Tax Code §26.041

| Line | Voter Approval Tax Rate Worksheet | Amount/Rate |
|------|---|------------------------|
| 36. | <p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ _____</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$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> | \$ _____ -0- /\$100 |
| 37. | <p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ _____</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$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> | \$ _____ -0- /\$100 |
| 38. | <p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ _____ -0- /\$100 |
| 39. | Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ _____ .14756 /\$100 |
| 40. | <p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ _____</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ /\$100</p> <p>C. Add Line 40B to Line 39.</p> | \$ _____ .14756 /\$100 |
| 41. | <p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p> | \$ _____ .15936 /\$100 |

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

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------------|
| D41. | <p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p> | \$ _____ /\$100 |
| 42. | <p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>11,538,216</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>-0-</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>-0-</u></p> <p>D. Subtract amount paid from other resources - \$ <u>-0-</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p> | \$ <u>11,538,216</u> |
| 43. | Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ <u>-0-</u> |
| 44. | Adjusted current year debt. Subtract Line 43 from Line 42E. | \$ <u>11,538,216</u> |
| 45. | <p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ <u>100</u> %</p> <p>B. Enter the prior year actual collection rate <u>100</u> %</p> <p>C. Enter the 2022 actual collection rate <u>100</u> %</p> <p>D. Enter the 2021 actual collection rate <u>100</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p> | <u>100</u> % |
| 46. | Current year debt adjusted for collections. Divide Line 44 by Line 45E. | \$ <u>11,538,216</u> |
| 47. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>16,706,833,447</u> |
| 48. | Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ <u>.06906</u> /\$100 |
| 49. | Current year voter-approval tax rate. Add Lines 41 and 48. | \$ <u>.22842</u> /\$100 |
| D49. | <p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p> | \$ <u>-0-</u> /\$100 |

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

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

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

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

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

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

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

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

³³ Tex. Tax Code §26.041(d)
³⁴ Tex. Tax Code §26.041(i)
³⁵ Tex. Tax Code §26.041(d)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.04(c)
³⁸ Tex. Tax Code §26.045(d)
³⁹ Tex. Tax Code §26.045(i)

| Line | Water Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|---|-----------------|
| 62. | Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax). | \$ _____ /\$100 |

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

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

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

SECTION 6: De Minimis Rate

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

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

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

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

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

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

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

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

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|---|------------------|
| 74. | 2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ / \$100 |
| 75. | Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ _____ / \$100 |
| 76. | Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74. | \$ _____ / \$100 |
| 77. | Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 78. | Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100. | \$ _____ |
| 79. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 80. | Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹ | \$ _____ / \$100 |

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(B-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §526.42(c)

⁵⁰ Tex. Tax Code §526.42(b)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|--|-----------------|
| 81. | Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate). | \$ _____ /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$.20469 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$.22842 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49

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

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.¹²

print here Christina McMurray
 Printed Name of Taxing Unit Representative

sign here Christina McMurray
 Taxing Unit Representative

8/2/2024
 Date

¹² Tex. Tax Code 9526.04(c-2) and (d-2)