

# TOWN OF BARTONVILLE, TEXAS

## **ADOPTED ANNUAL BUDGET**

### **FY 2024-2025**



Presented by:  
Jaclyn Carrington, Mayor  
Thad Chambers, Town Administrator  
Shannon Montgomery, Town Secretary

1941 E. Jeter Road, Bartonville, Texas 76226, 817-693-5280



THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$132,554, WHICH IS A 12.06 PERCENT INCREASE FROM LAST YEAR'S BUDGET. OF THAT AMOUNT, \$56,147 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 10.00 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS FOR THE AVERAGE HOMESTEAD BY APPROXIMATELY \$149.68.

The above statement is included to comply with  
Texas Local Government Code Section 102.005, Subsection (b).

The Town Council voted September 17, 2024  
to adopt a budget and a tax rate not to exceed the Voter Approval Rate.

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

Name	Title	For	Against
Jim Roberts	Council Member		ABSENT
Matt Chapman	Mayor Pro Tem	✓	
Clay Sams	Council Member	✓	
Keith Crandall	Council Member	✓	
Margie Arens	Council Member	✓	

MUNICIPAL TAX RATES	
2023 Tax Rate	\$0.173646
2024	
No-new-revenue Rate	\$0.162282
Proposed Rate	<b>\$0.173646</b>
Voter-approval Rate	\$0.181560
De minimis Rate	\$0.243907

Visit our website at [www.townofbartonville.com](http://www.townofbartonville.com)

## TABLE OF CONTENTS

<u>Section</u>	<u>Page</u>
Elected Officials	4
Appointed Officials	4
Boards and Commissions	4
Mayor's Transmittal Letter	5
Ordinance Adopting Budget	6
Budget Overview	10
Community Profile and General Information	10
Financial Structure	10
Basis for Accounting and Budgeting	11
Balanced Budget	12
Revenue Sources	12
Budgetary System and Process	14
Lantana Town Center's Impact on Bartonville	15
General Fund Allocations - Revenues	16
General Fund Allocations - Expenses	17
General Fund	18
Street Maintenance Sales Tax – Restricted Fund	21
Street Improvement Fund – Council Designated	22
Reserve Fund	23
Economic Development Liability (Lantana Town Center Grants)	24
Building Maintenance Fund	25
Court Security Fund – Restricted	26
Court Technology Fund – Restricted	27
Court Truancy Fund – Restricted	28
Community Development Corporation	29
Crime Control & Prevention District	30
2024 Tax Rate Calculation Notice & Worksheet	31

## ELECTED OFFICIALS

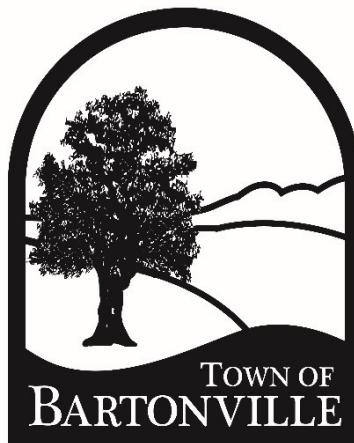
Mayor	Jaclyn Carrington
Council Member Place 1	Jim Roberts
Mayor Pro Tem / Council Member Place 2	Matt Chapman
Council Member Place 3	Clay Sams
Council Member Place 4	Keith Crandall
Council Member Place 5	Margie Arens

## APPOINTED OFFICIALS

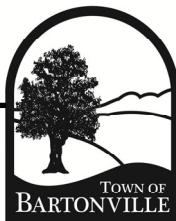
Town Administrator	Thad Chambers
Town Attorney	Ed Voss
Town Secretary	Shannon Montgomery

## BOARDS AND COMMISSIONS

Planning & Zoning Commission	Board of Adjustment
Community Development Corporation	Crime Control & Prevention District



Town of Bartonville



September 3, 2024

Dear Town Council and Residents of Bartonville:

I am pleased to present the proposed fiscal year 2024-2025 budget for your consideration. This budget reflects our ongoing commitment to safety, community engagement, and maintaining fiscal responsibility.

In developing this budget, we have focused on key Council priorities:

1. **Public Safety:** Ensuring the safety of our residents through increased funding for the police department and engaging in community policing initiatives.
2. **Infrastructure Improvement:** Investing in the maintenance and upgrade of our Town's infrastructure, including roads and drainage, to support and enhance quality of life.
3. **Visibility:** Maintaining clear traffic signage and good sight visibility throughout our community of heavily treed lots and winding roads.
4. **Community Engagement:** The continuation of annual events focused on bringing both long-time and newly transplanted Bartonville residents together.

Our approach ensures that we remain financially responsible and prepared for future challenges. We have made efforts to optimize spending, pursue third-party contracts to manage overhead, and maintain a healthy reserve fund to safeguard against economic uncertainties. Growth has been managed, but over the past 3 years we have added over one hundred 2- to 8-acre residential lots that meet our Future Land Use Plan. We must plan for these new residents as we move forward.

As part of our commitment to transparency, we conducted multiple workshops that were publicly noticed at least 72 hours in advance, prior to our regular Town Council meetings. These workshops were designed to actively engage residents, allowing us to gather their feedback and address their concerns. This collaborative approach not only strengthens our budget but also ensures it is in line with the needs and aspirations of our community.

I would like to thank our Town Administrator, Thad Chambers, and department heads Shannon Montgomery, and Chief Riggs for their input and assistance in developing this proposed budget. They understand the cornerstones of financial transparency and frugality that drive the Town Council's decisions. I would also like to thank the Town Council for the hours spent going over the numbers and attending Special Meetings to get us to where we are today. Finally, I would like to thank the Board and Commission members who give of their time throughout the year to ensure Bartonville maintains its rural character as one of north Texas' best hidden gems.

Sincerely,

Jaclyn Carrington

Mayor of Bartonville

**TOWN OF BARTONVILLE, TEXAS  
ORDINANCE 772-24**

**ADOPTING FISCAL YEAR 2024-2025 BUDGET**

**AN ORDINANCE OF THE TOWN OF BARTONVILLE TEXAS, ADOPTING AND APPROVING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, AND MAKING APPROPRIATIONS FOR EACH FUND AND DEPARTMENT; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR ENGROSSMENT AND ENROLLMENT; PROVIDING FOR PUBLICATION IN THE OFFICIAL NEWSPAPER; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, an annual budget for the Fiscal Year beginning October 1, 2024, and ending September 30, 2025, has been duly created by the Bartonville Town Council in accordance with Title Four (4), Chapter 102., Sections 102.002 and 102.003 of the Local Government Code; and

**WHEREAS**, the Budget Officer for the Town of Bartonville filed the proposed budget in the Office of the Town Secretary on August 16, 2024, and the proposed budget was made available for public inspection by the taxpayers in accordance with Title Four (4), Chapter 102, Section 102.005 of the Local Government Code; and

**WHEREAS**, a Public Hearing was held by the Bartonville Town Council on September 3, 2024, in accordance with Title Four (4), Chapter 102, Section 102.006 of the Local Government Code at which time all citizens and parties of interest were given the opportunity to be heard regarding the proposed 2024-2025 Fiscal Year Budget; and

**WHEREAS**, after full and final consideration, it is the consensus of the Bartonville Town Council that the 2024-2025 Fiscal Year Budget as hereinafter set forth, should be approved and adopted.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BARTONVILLE, TEXAS, THAT:**

**SECTION 1.**

The above and foregoing premises are true and correct and are incorporated herein and made a part hereof for all purposes.

**SECTION 2.**

The budget attached hereto as Exhibit "A" and incorporated herein for all purposes is hereby approved and adopted for fiscal year beginning October 1, 2024, and ending September 30, 2025, and the sums set forth are hereby appropriated for the various Funds and purposes of the Town.

### **SECTION 3.**

No expenditure of the funds of the Town shall hereafter be made except in strict compliance with said budget, except that in the case of public necessity, the Town Council shall authorize amendments to said budget such emergency expenditures to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget.

### **SECTION 4.**

This Ordinance shall be cumulative of all provisions of Ordinances of the Town of Bartonville, Texas except where the provisions of this Ordinance are in direct conflict with the provisions of such Ordinances, in which event the conflicting provisions of such Ordinances are hereby repealed.

### **SECTION 5.**

It is hereby declared to be the intention of the Town Council of the Town of Bartonville that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance should be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this Ordinance, since the same would have been enacted by the Town Council without incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

### **SECTION 6.**

All rights and remedies of the Town of Bartonville are expressly saved as to any and all violations of the provisions of any Ordinances affecting budgets, budget approval or adoption, which have accrued at the time of the effective date of this Ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such Ordinances, same shall not be affected by this Ordinance but may be prosecuted until final disposition by the courts.

### **SECTION 7.**

The Budget Officer for the Town shall file or cause to be filed (1) true and correct copy of said approved budget, along with this Ordinance, with the Town Secretary, who shall file or cause to be filed one (1) true and correct copy of same in the office of the County Clerk of Denton County, Texas.

### **SECTION 8.**

The Town Secretary of the Town of Bartonville is hereby directed to engross and enroll this Ordinance by copying the exact Caption and the Effective Date clause in the minutes of the Town Council of the Town of Bartonville and by filing this Ordinance in the Ordinance records of the Town.

### **SECTION 9.**

The Town Secretary of the Town of Bartonville is hereby directed to publish in the Official Newspaper of the Town of Bartonville the Caption, and the Effective Date Clause of this Ordinance.

### **SECTION 10.**

This Ordinance shall be in full force and effect from and after its date of passage.

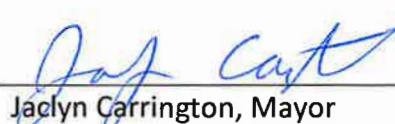
**AND IT IS SO ORDAINED.**

**PASSED AND APPROVED** by a vote of 4 to 0, this the 17th day of September 2024.

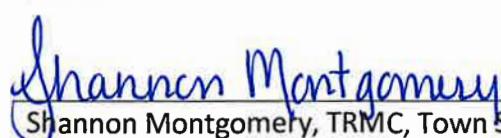
<b>Vote on Motion</b>	<b>For</b>	<b>Against</b>
Matt Chapman, Mayor Pro Tem	✓	
Jim Roberts, Place 1		<b>ABSENT</b>
Clay Sams, Place 3	✓	
Keith Crandall, Place 4	✓	
Margi Arens, Place 5	✓	

**APPROVED:**



  
Jaclyn Carrington, Mayor

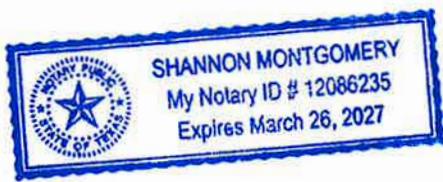
**ATTEST:**

  
Shannon Montgomery, TRMC, Town Secretary

State of Texas            §  
County of Denton        §

Before me, Shannon Montgomery, a Notary Public in and for said County and State, on this day personally appeared Jaclyn Carrington, Mayor of the Town of Bartonville, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that she executed the same for the purposes and consideration therein expressed.

Given under my hand and seal of the office this the 17th day of September 2024.



Shannon Montgomery  
Shannon Montgomery,  
Notary

# Fiscal Year 2024-2025

## Budget Overview

### **COMMUNITY PROFILE AND GENERAL INFORMATION**

Bartonville, located just north of the Dallas/Fort Worth Metro area, offers a serene residential environment with a rural charm, while still maintaining easy access to the amenities and job opportunities of the Metroplex. This unique blend of rural tranquility and urban convenience makes Bartonville an appealing place to live. As a Type A General-Law Municipality, Bartonville operates under a Mayor-Council form of government. The local government is composed of a Mayor and five council members, each elected by place for staggered two-year terms. This structure ensures regular opportunities for community input and leadership changes. The Town Administrator, who reports directly to the Town Council, oversees the daily operations of Bartonville and ensures that the policies set by the Council are implemented effectively. This arrangement allows for a clear separation of legislative and executive responsibilities, promoting efficient management of town affairs.

### **FINANCIAL STRUCTURE**

Governmental Funds are essential for financing the various functions and activities of the Town. They track the acquisition, use, and balances of the Town's expendable financial resources and related liabilities. The focus of these funds is on measuring changes in financial position rather than determining net income. This approach provides a clear picture of how resources are being allocated and managed, ensuring transparency and accountability in the handling of public funds. The following are the Town's governmental funds:

#### **General Fund:**

The General Fund is the primary fund for the Town, serving as the main account for all revenues and expenditures not assigned to other funds. It is essential for managing resources associated with core government services. The General Fund is primarily supported by ad valorem taxes, general sales taxes, franchise taxes, license and permit fees, and municipal court fines. This fund supports a range of programs and services, all of which are justified, efficient, and aimed at meeting the basic needs of the community.

#### **Reserve Fund:**

The Reserve Fund is designated for unplanned and emergency expenses that cannot be covered by the General Fund. The Town aims to maintain a balance in this fund equivalent to 25% of the budgeted expenses, ensuring that there are sufficient resources available to address unexpected financial needs and emergencies.

#### **Street Maintenance Fund:**

The Street Maintenance Fund is specifically allocated for the annual upkeep and repair of roads, including major reconstructions and overlays.

#### **Economic Development Liability Fund:**

The Economic Development Liability Fund is designated to manage the Town's financial obligations related to the 380 Agreement with Lantana Town Center. This fund is supported by transfers from the General Fund, which include sales and property tax revenues. Payments to the developer under the terms of the agreement are made from this fund, providing a clear and dedicated account for these liabilities. **\*\*Note:** *Details about the financial impact of this agreement are explained on page 11.*

#### **Interest & Sinking Fund:**

The Interest & Sinking Fund is used to manage financial resources allocated for the payment of principal, interest, and related costs on tax notes.

#### **Court Security & Technology Funds:**

The Court Security and Technology Funds are designated to enhance and maintain the security and technological operations of the Municipal Court. These funds support the implementation of security measures, and the acquisition of technological resources needed to ensure the efficient and secure functioning of court operations.

#### **Capital Improvement & Vehicle and Equipment Replacement Funds:**

The Capital Improvement Fund and the Vehicle and Equipment Replacement Fund are used to manage financial resources for the acquisition and construction of major capital facilities, including significant infrastructure projects and facility upgrades, and the replacement of aging equipment and vehicles, ensuring that essential machinery and transportation resources are modern and functional.

#### **Special Revenue Funds:**

The Bartonville Community Development Corporation & Bartonville Crime Control District facilitate and account for economic development and public safety expenses respectively.

#### **BASIS FOR ACCOUNTING AND BUDGETING**

Government funds follow the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined, while "available" means the revenue is collectible within the current period or soon enough afterward to be used to pay liabilities of the current period. This approach ensures that revenues are recorded when they can effectively finance expenditures within the fiscal period, providing a clear view of the financial position and resource availability.

The Comprehensive Annual Financial Report (CAFR) presents the Town's financial status in accordance with Generally Accepted Accounting Principles (GAAP). The Town prepares its budget in accordance with GAAP, but it uses the modified accrual basis of accounting specifically for all governmental and fund type budgets. This ensures consistency and transparency in financial reporting, while adhering to standards that provide a clear picture of the Town's fiscal health.

## **BALANCED BUDGET**

The Town's policy is to prepare a balanced budget, meaning that proposed expenses must not exceed estimated revenues. In cases where there is a revenue shortfall, the Council may approve the use of reserved fund balances to cover the difference. If revenues fall below estimates during the year, the Mayor or Town Administrator will recommend adjustments to the expense appropriation to the Council. This ensures that the budget remains balanced throughout the fiscal year.

## **REVENUE SOURCES**

The following information provides a general overview of the major revenue sources for the Town of Bartonville's key operating funds, along with the assumptions used for revenue projections in the budget. These projections primarily rely on historical data, with adjustments made for anticipated economic conditions and rate changes. This approach ensures that revenue estimates are based on past performance while accounting for expected variations in the economic environment and any changes in rates or policies.

### **General Fund:**

Ad Valorem taxes – Ad Valorem taxes comprise about **43.1%** of the estimated General Fund Revenue for FY 24-25. This includes current and delinquent tax payments as well as penalties and interest. The Town's ad valorem tax rate is calculated based on the certified appraisal rolls provided by the Denton Central Appraisal District (DCAD).

Each year, the Bartonville Town Council adopts a combined tax rate that serves two purposes: (a) to support the Town's General Fund, known as the maintenance and operations rate, and (b) to finance the Town's Debt Service Fund, referred to as the interest and sinking fund, which covers the annual principal and interest payments on outstanding general indebtedness. This combined rate ensures that both operational needs and debt obligations are met effectively. **\*\*Note:** *The Town of Bartonville does not currently have any debt pledged to I&S.*

Ad Valorem taxes, which are based on the assessed value of property, have a due date of January 31 of the following calendar year. If taxes are not paid by this deadline, they are considered delinquent. For projections related to delinquent tax revenues, these are based on historical data from previous years. This conservative approach involves analyzing past patterns of how much revenue was collected after the deadline.

Sales Tax – The Town receives a 1-cent share of all local taxable sales, which merchants remit to the State Comptroller's Office. The State Comptroller then distributes these funds to the Town on a monthly basis. This revenue makes up approximately **32%** of the General Fund's total revenue. For the upcoming fiscal year, while the economic outlook is cautiously conservative, an increase in sales tax revenue is expected due to projected economic growth in the Town.

Utility Franchise Fees – A portion of the local gross receipts from each privately owned utility—such as electric, telephone, gas, waste and recycling collection, and cable—is remitted to the Town. This payment compensates the Town for the use of its right-of-

way, which includes both the space utilized for utility lines and the streets used by utility vehicles. The revenue from these franchise fees is determined by the terms of the franchise agreements between the Town and the utilities. Typically, the majority of this franchise revenue is calculated as a percentage of the gross revenue generated by the utilities. This fee totals an estimated **9.4%** of General Fund revenues.

Permits, Licenses, and Inspections – This includes construction permit fees and contractor registrations fees. This revenue source makes up approximately **6.4%** of General Fund revenues for fiscal year 2024-25.

Municipal Court Fines – This includes fines levied for misdemeanor offenses occurring within the Town. This revenue source makes up approximately **3.6%** of General Fund revenues for fiscal year 2024-25.

#### **Special Revenue Funds:**

Street Fund – On November 8, 2022, voters approved an increase in the dedicated sales and use tax for street maintenance, raising it from 1/2 cent to 5/8 cent. Per the state tax code, this increase took effect on April 1, 2023. The funds collected from this dedicated tax are allocated to the Street Maintenance Fund, which is used for various street maintenance activities, including resurfacing, concrete repair, crack sealing, and surface sealing of both residential and arterial roadways. Merchants remit this sales and use tax to the State Comptroller's Office, which then distributes the funds to the Town on a monthly basis.

Bartonville Community Development Corporation – On November 8, 2022, the voters approved decreasing the dedicated sales and use tax for the Community Development Corporation from 1/4 cent to 1/8 cent. The decrease took effect on April 1, 2023. These funds are transferred to the Bartonville Community Development Corporation and can only be used for authorized categories under Section 4B of the Development Corporation Act. The dedicated sales and use tax is remitted by merchants to the State Comptroller's Office and then distributed to the Town on a monthly basis.

Bartonville Crime Control and Prevention District – In May 2010, Bartonville citizens voted to allocate 1/4 cent of the sales and use tax to fund public safety operations in the Town of Bartonville. *\*\*Note: Due to the preexistence of Denton County Fresh Water Districts 6 & 7, as detailed on page 11, the crime control sales and use tax is not collected from businesses located in the Lantana Town Center.*

Municipal Court Security Fee – This fee is the collection of \$4.90 from defendants convicted of a misdemeanor offence. Funds can only be used for purposes that provide security for the operations of the municipal court. Projections are based on traffic citation estimates.

Municipal Court Technology Fee – This fee is the collection of \$4.00 from defendants convicted of a misdemeanor offense. Funds can only be used for the purpose that provides or maintains technological enhancements for the operation of the municipal court. Projections are based on traffic citation estimates.

## **BUDGETARY SYSTEM AND PROCESS**

The Texas Local Government Code mandates that the Budget Officer prepare a municipal budget outlining the proposed expenditures for the upcoming fiscal year. In a Type A General-Law municipality, the Mayor acts as the Budget Officer for the governing body. The Budget Officer is required to itemize the budget to provide a clear comparison between the proposed expenditures and the actual expenditures from the previous year for similar purposes. Additionally, the budget must specify each project for which funds are allocated and detail the estimated amount of money designated for each project. This ensures transparency and facilitates effective financial planning and oversight.

The budget must contain a complete financial status of the municipality that shows:

1. The outstanding obligations of the municipality;
2. The cash on hand to the credit of each fund;
3. The funds received from all sources during the preceding year;
4. The funds available from all sources during the ensuing year;
5. The estimated revenue available to cover the proposed budget; and
6. The estimated tax rate required to cover the proposed budget.

As part of the general government budget presentation, there is also a simultaneous preparation of a budget for the Bartonville Community Development Corporations (Type B) and the Crime Control and Prevention District. Due to their separate legal status, the respective boards must approve their budget, which is then sent to the Town Council for final approval and appropriation.

Following adoption of the budget by the Town Council, the Town Administrator and department heads monitor expenditures and revenues throughout the year to ensure that the integrity of the budget is maintained.

## Lantana Town Center's Impact on Bartonville



The Lantana Town Center (LTC) property located at the Northwest Corner FM 407 and Jeter Road, was originally part of Lantana in unincorporated Denton County's Fresh Water Supply District Nos. 6 and 7 (DCFWDs), which was not in the Town of Bartonville's town limits.

In 1999 the property was purchased to develop a major retail center. To attract a major grocer, the Developer needed the area to have the ability to sell beer and wine. By State law, freshwater districts cannot conduct an election to legalize alcohol sales, therefore, the Developer approached the Town of Bartonville to annex the property and requested incentives (grants).

In 2006 the Town Council annexed the property and entered into two agreements with the Developer. A Development Agreement which allowed the DCFWDs to retain control over the architectural design, permitting, inspections and other aspects of development oversight regulation that existed prior to annexation and an Economic Development Agreement (also known as a 380 agreement) which provides annual grants to the Developer.

The 380 Agreement, in summary, provides annual grants to the Developer beginning in 2015 (for 90 years), as follows:

**Property Tax Grant:** A grant equal to 100 percent of the Town Property Tax actually paid, including personal property tax.

**Sales Tax Grant - Phase I/II:** A grant equal to 75 percent of the sales and use tax for the first 12 years. After 12 years, a grant equal to 50 percent of the sales and use tax.

**Sales Tax Grant – Pad Sites:** A grant equal to 50 percent of the sales and use tax.

**Alcohol Beverage Tax Grant:** A grant equal to 50 percent of any Alcoholic Beverage Tax.

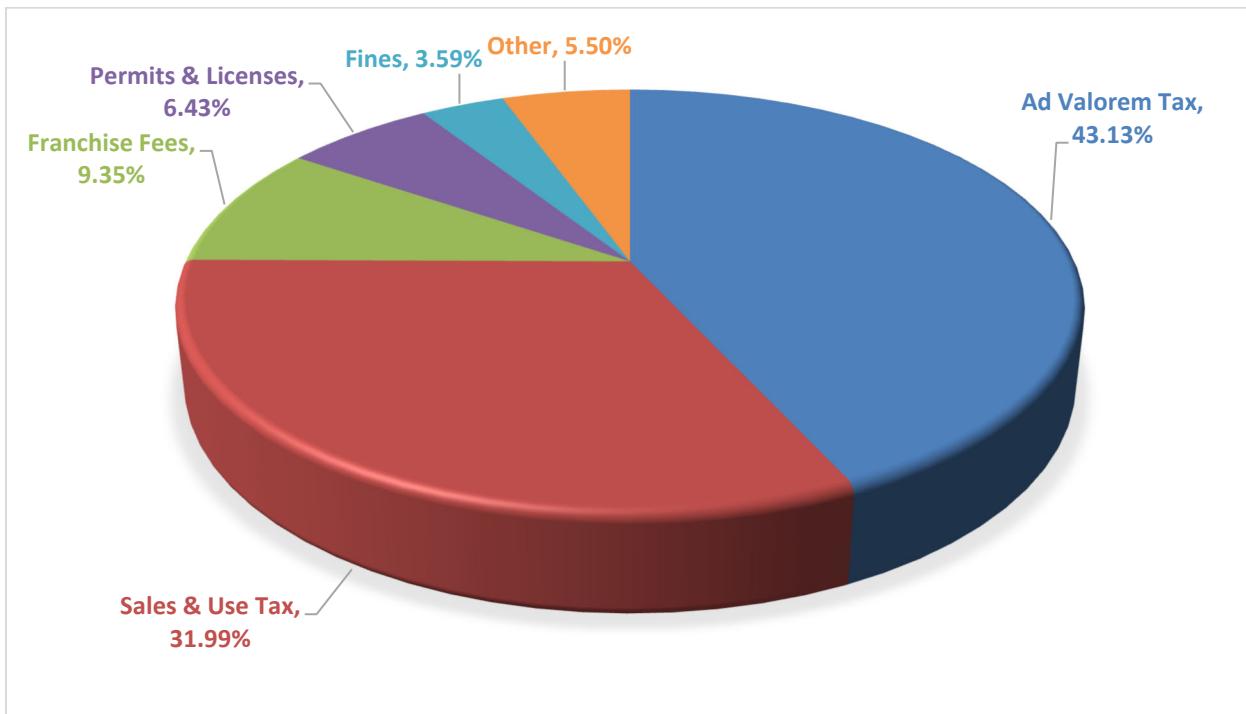
The Town of Bartonville retains the first \$50,000 in annual sales and use taxes generated by the development, which is accounted for in the General Fund sales tax revenue line item.

**\*\*Note:** Because the annexed LTC area was already included in the taxing jurisdiction of the DCFWDs, annexation of the property by Bartonville created a local sales and use tax anomaly. The special districts in this area exceeded the local 2-percent sales and use tax cap allowed by state law. This resulted in the DCFWDs retaining their sales and use tax allocations for the LTC, which excluded the Bartonville Crime Control and Prevention District from collecting in this overlapping area.

## GENERAL FUND ALLOCATIONS

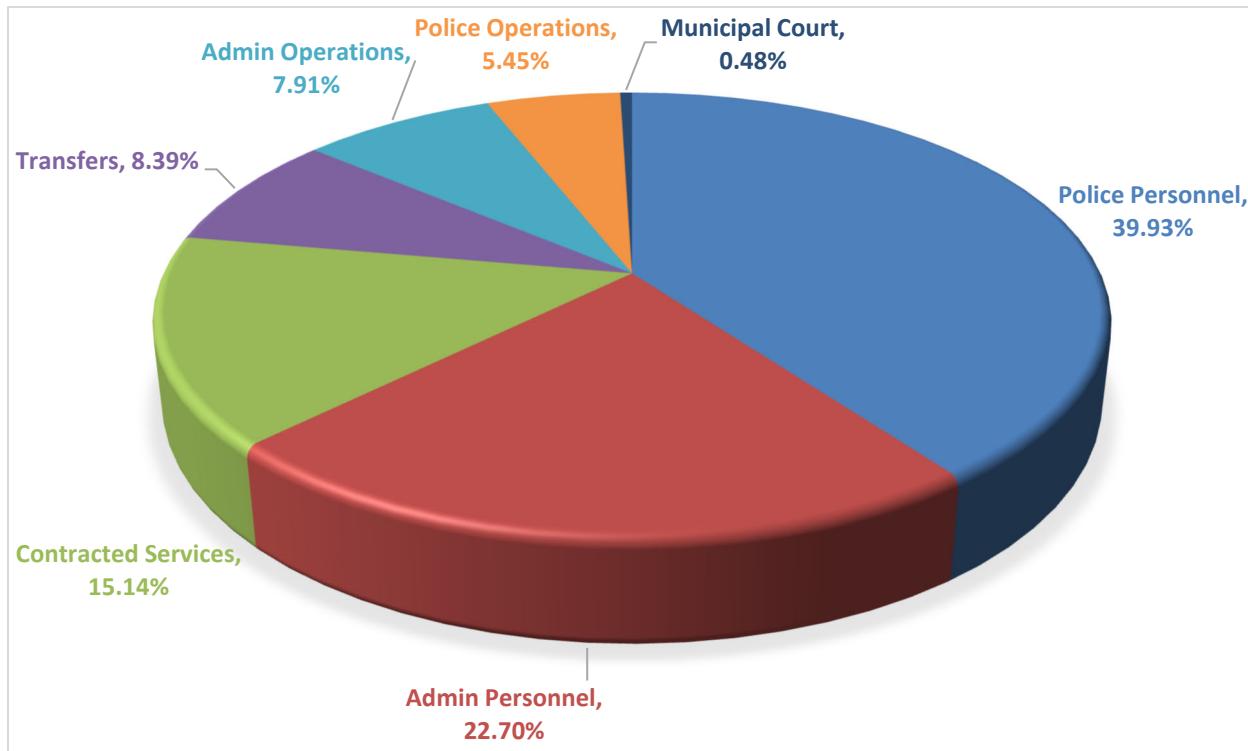
### Revenues

Ad Valorem Tax	\$1,200,000	43.13%
Sales & Use Tax	\$890,000	31.99%
Franchise Fees	\$260,000	9.35%
Permits & Licenses	\$179,000	6.43%
Fines	\$100,000	3.59%
Other	\$153,000	5.50%
<b>TOTAL</b>	<b>\$2,782,000</b>	<b>100.00%</b>



## Expenses

Police Personnel	\$999,580	39.93%
Admin Personnel	\$568,183	22.70%
Contracted Services	\$378,950	15.14%
Transfers	\$210,000	8.39%
Admin Operations	\$197,970	7.91%
Police Operations	\$136,548	5.45%
Municipal Court	\$12,000	0.48%
<b>TOTAL</b>	<b>\$2,503,231</b>	<b>100.00%</b>



## Town of Bartonville

**GENERAL FUND**

	FY2023 Approved Budget	FY2024 Approved Budget	FY2025 Approved Budget
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>1,571,799</b>	<b>362,322</b>	<b>539,673</b>
<b>TRANSFER FROM FUND BALANCE</b>			
Transfer to Reserve Fund	282,596	-	-
Transfer to Street Improvement Fund ( <b>Not Restricted</b> )	1,000,000	-	-
<b>REVISED FUND BALANCE</b>	<b>289,203</b>	<b>362,322</b>	<b>539,673</b>
<b>REVENUES</b>			
<b>Property Taxes</b>	<b>943,000</b>	<b>1,050,000</b>	<b>1,200,000</b>
<i>Ad Valorem Current</i>	1,045,000	1,195,000	
<i>Ad Valorem Delinquent</i>	2,500	2,500	
<i>Ad Valorem Pen &amp; Int</i>	2,500	2,500	
<b>Sales &amp; Beverage Tax</b>	<b>759,800</b>	<b>785,000</b>	<b>890,000</b>
<i>Sales Tax Revenue</i>	700,000	800,000	
<i>Mixed Beverage Allocation</i>	85,000	90,000	
<b>Franchise Fees</b>	<b>157,500</b>	<b>200,000</b>	<b>260,000</b>
<i>Electric/Gas Franchise Fees</i>	160,000	200,000	
<i>Solidwaste Franchise Fees</i>	20,000	20,000	
<i>Telephone Franchise Fees</i>	15,000	15,000	
<i>Water Franchise Fees</i>	5,000	25,000	
<b>Permit &amp; Development Fees</b>	<b>162,900</b>	<b>180,000</b>	<b>179,000</b>
<i>Construction Inspection Fees</i>	30,000	-	
<i>Permits:Business C of O Permits</i>	1,000	1,000	
<i>Permits:Commercial Bldg Permits</i>	10,000	2,000	
<i>Permits:Contractor Registration Fees</i>	5,000	5,000	
<i>Permits:Gas Well Inspection Fees</i>	27,750	27,750	
<i>Permits:Health/Food Permits</i>	7,800	7,800	
<i>Permits:Red Tag Fees</i>	1,000	1,000	
<i>Permits:Residential Bldg Permits</i>	80,000	120,000	
<i>Permits:Septic Permit Fee</i>	7,000	10,000	
<i>Permits:Sign or Tree Permits</i>	300	300	
<i>Permits:Special Event/Race Permit</i>	100	100	
<i>Permits:Truck Permit</i>	50	50	
<i>Permits:Zoning/Subdivision/DRC/Fees</i>	10,000	4,000	
<b>Municipal Court</b>	<b>60,000</b>	<b>85,000</b>	<b>100,000</b>
<i>Municipal Court Fines</i>	70,000	85,000	
<i>Court Costs - Court CC Payments</i>	15,000	15,000	
<b>Other/Transfer</b>	<b>64,000</b>	<b>169,300</b>	<b>153,000</b>
<i>Interest Earned</i>	120,000	140,000	
<i>LOESE Training Funds</i>	1,000	1,000	
<i>Transfer from BCDC</i>	10,000	10,000	
<i>Child Safety Collected</i>	2,000	2,000	
<b>TOTAL REVENUE</b>	<b>2,147,200</b>	<b>2,469,300</b>	<b>2,782,000</b>

Town of Bartonville  
**GENERAL FUND**

	FY2023 Approved Budget	FY2024 Approved Budget	FY2025 Approved Budget
<b>EXPENDITURES</b>			
<b>ADMINISTRATION</b>			
<b>Salaries &amp; Wages</b>	<b>421,410</b>	<b>430,393</b>	<b>455,946</b>
<i>Salaries</i>	352,503	370,129	
<i>Certification</i>	7,200	7,200	
<i>Overtime Wages</i>	6,413	6,400	
<i>Vacation Buy Back</i>	1,000	6,800	
<i>Longevity Pay</i>	288	576	
<i>Mileage Pay</i>	7,000	9,000	
<i>Retirement - TMRS</i>	49,585	48,073	
<i>Workers Compensation</i>	1,412	1,609	
<i>Payroll Taxes</i>	4,992	5,691	
<i>Unemployment Taxes</i>		468	
<b>Medical Benefits</b>	<b>74,974</b>	<b>76,276</b>	<b>112,237</b>
<i>Health and Dental</i>	76,276	112,237	
<i>Advertisements &amp; Notices</i>	4,500	4,500	4,500
<b>Appraisal &amp; Tax Collection Services</b>	<b>9,000</b>	<b>9,000</b>	<b>10,300</b>
<i>Appraisal District</i>	6,000	7,300	
<i>County Tax Collection</i>	3,000	3,000	
<b>Contracted Services</b>	<b>307,310</b>	<b>344,610</b>	<b>378,950</b>
<i>Animal Control</i>	13,860	15,000	
<i>Building Inspections</i>	50,000	55,000	
<i>Code Enforcement</i>		8,400	
<i>Contract Labor</i>	17,300	17,300	
<i>Engineering/Surveying Services</i>	90,000	90,000	
<i>Gas Well Inspections</i>	24,750	24,750	
<i>Legal</i>	75,000	90,000	
<i>Sanitarian &amp; Health Inspections</i>	14,000	7,000	
<i>Health Inspections</i>		9,000	
<i>Planning Services</i>	42,000	42,000	
<i>Tree Trimming</i>	15,000	17,000	
<i>Codification</i>	2,700		3,500
<b>Audit &amp; Accounting Services</b>	<b>15,000</b>	<b>22,500</b>	<b>25,000</b>
<b>Fees &amp; Service Charges</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>
<i>Bank Service Charges</i>	500	500	
<i>County Filing Fees</i>	670	670	
<b>Banners &amp; Signs</b>	<b>10,000</b>	<b>10,000</b>	<b>8,000</b>
<b>Clean Up Day</b>	<b>7,000</b>	<b>9,000</b>	<b>5,000</b>
<b>Computer Hardware &amp; Software</b>	<b>30,000</b>	<b>46,430</b>	<b>32,000</b>
<b>Supplies/Postage/Printing</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
<i>Postage</i>	3,500	3,500	
<i>Operations and Supplies</i>	3,500	3,500	
<i>Office Supplies/Sm Ofc Equip</i>	4,000	4,000	
<i>Copier/Printing Expense and Supplies</i>	2,500		2,500
<b>Copier Lease/Supplies/Maintenance</b>	<b>5,000</b>	<b>7,500</b>	<b>7,500</b>
<b>Dues &amp; Memberships</b>	<b>4,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Election Expense</b>	<b>12,500</b>	<b>14,000</b>	<b>14,000</b>
<b>Insurance - Property &amp; Liability</b>	<b>5,872</b>	<b>7,500</b>	<b>8,000</b>
<b>Inclement Weather</b>			8,000
<b>Repairs &amp; Maintenance</b>	<b>27,000</b>	<b>41,000</b>	<b>30,000</b>
<b>Public Assistance</b>	<b>1,180</b>	<b>1,180</b>	<b>2,500</b>
<b>Publications/Subscriptions</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

Town of Bartonville  
**GENERAL FUND**

	FY2023 Approved Budget	FY2024 Approved Budget	FY2025 Approved Budget
Records Management	6,000	6,000	6,000
<b>Town Meetings/Events</b>	<b>6,000</b>	<b>21,000</b>	<b>17,000</b>
<i>Town Meetings/Events</i>	3,000	5,000	
<i>Special Events</i>	18,000	12,000	
Travel & Training	6,000	8,000	12,000
Utilities	17,500	17,500	17,500
Capital Improvements	-	50,000	50,000
	<b>ADMIN EXPENSES</b>	<b>986,416</b>	<b>1,147,559</b>
			<b>1,225,603</b>
<b>POLICE DEPARTMENT</b>			
<b>Salaries &amp; Wages</b>	<b>595,835</b>	<b>677,527</b>	<b>803,259</b>
<i>Salaries</i>	508,100	623,979	
<i>Certification Wages</i>	10,800	12,600	
<i>Overtime Wages</i>	52,945	29,951	
<i>Vacation Buy Back</i>	1,800	8,000	
<i>Longevity Pay</i>	1,320	960	
<i>Retirement - TMRS</i>	71,143	84,833	
<i>Payroll Taxes</i>	7,153	9,946	
<i>Workers Compensation</i>	24,267	32,171	
<i>Unemployment Insurance</i>		819	
<b>Medical Benefits</b>	<b>97,113</b>	<b>102,415</b>	<b>196,321</b>
<i>Health and Dental</i>	102,415	196,321	
Vehicle Maintenance: Auto Maint/Repair/Carwash	8,000	12,000	12,000
Operations & Supplies	20,000	20,000	20,000
Computer Software & Maintenance	20,000	29,631	29,631
Contracts - DCSO Communications Contract	7,500	8,000	8,000
Dues & Memberships	1,000	1,000	2,000
Fuel & Lubricants	15,000	22,000	22,000
<b>Insurance</b>	<b>32,917</b>	<b>32,917</b>	<b>32,917</b>
<i>Insurance - Auto</i>	12,500	12,500	
<i>Insurance - Police Liability</i>	12,500	12,500	
<i>Insurance - Property &amp; Liability</i>	7,917	7,917	
Meetings			1,500
Travel & Training	3,000	3,500	4,500
Uniforms	4,000	4,000	4,000
	<b>POLICE EXPENSES</b>	<b>804,365</b>	<b>912,990</b>
			<b>1,136,128</b>
<b>MUNICIPAL COURT</b>			
Municipal Court Expenses	5,400	6,600	12,000
	<b>TOTAL EXPENDITURES</b>	<b>1,796,181</b>	<b>2,067,149</b>
			<b>2,373,731</b>
<b>TRANSFERS FROM GENERAL FUND</b>			
Transfer to Grants (Lantana Town Center 380)	210,000	210,000	210,000
	<b>TOTAL TRANSFERS FROM</b>	<b>241,600</b>	<b>314,000</b>
			<b>210,000</b>
<b>TRANSFERS IN</b>			
Transfer From Crime Control & Prevention District	-	-	30,000
	<b>TOTAL TRANSFERS IN</b>		<b>30,000</b>
<b>REV OVER/(UNDER) EXP &amp; TRANSFERS</b>	<b>109,419</b>	<b>88,151</b>	<b>228,269</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>398,622</b>	<b>450,473</b>	<b>767,942</b>

Town of Bartonville  
Street Maintenance Sales Tax Restricted Fund

Fund: 170	FY 2023 Budget	FY 2024 Adopted Budget	FY 2025 Approved Budget
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>1,246,109</b>	<b>673,109</b>	<b>830,486</b>
<b>REVENUES</b>			
Street Sales Tax	265,000	400,000	550,000
Interest Earned	2,000	60,000	38,000
Transfer from General Fund	-	-	-
FM ILA - Transfer to Street	-	-	-
<b>TOTAL REVENUE</b>	<b>267,000</b>	<b>460,000</b>	<b>588,000</b>
<b>EXPENDITURES</b>			
Engineering/Surveying Services	60,000	60,000	60,000
Street Maint/Repair	100,000	100,000	250,000
Street Projects	680,000	-	1,000,000
<b>TOTAL EXPENSES</b>	<b>840,000</b>	<b>160,000</b>	<b>1,310,000</b>
<b>REV OVER/(UNDER) EXP</b>	<b>(573,000)</b>	<b>300,000</b>	<b>(722,000)</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>673,109</b>	<b>973,109</b>	<b>108,486</b>

Town of Bartonville  
Street Improvement Fund-Council Designated

Fund: 310	FY 2023 Adopted Budget	FY 2024 Adopted Budget	FY 2025 Approved Budget
<b>ESTIMATED BEGINNING FUND BALANCE</b>	-	-	<b>245,361</b>
<b>TRANSFERS IN</b>			
Transfer in from General Fund	1,000,000	1,000,000	-
<b>TOTAL</b>	<b>1,000,000</b>	<b>1,000,000</b>	-
<b>EXPENDITURES</b>			
Street Projects	-	754,640	-
	-	-	-
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>754,640</b>	-
<b>REV OVER/(UNDER) EXP</b>	<b>1,000,000</b>	<b>245,361</b>	-
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>1,000,000</b>	<b>245,361</b>	<b>245,361</b>

Town of Bartonville  
Reserve Fund

Fund: 150

	FY 2023 Adopted Budget	FY 2024 Adopted Budget	FY 2025 Approved Budget
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>317,404</b>	<b>318,404</b>	<b>600,000</b>
<b>INTEREST &amp; TRANFERS IN</b>			
Interest Earned	1,000	15,000	15,000
Transfer in from Fund Balance		266,596	
<b>TOTAL</b>	<b>1,000</b>	<b>281,596</b>	<b>15,000</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>318,404</b>	<b>600,000</b>	<b>615,000</b>

Town of Bartonville  
**Economic Development Liability**  
**(Lantana Town Center Grants)**

Fund: 180

	FY 2023 Adopted Budget	FY 2024 Adopted Budget	FY 2025 Approved Budget
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>80,499</b>	<b>25,499</b>	<b>270,711</b>
<b>TRANSFERS IN</b>			
Transfer from General Fund	210,000	210,000	210,000
<b>TOTAL</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>
<b>EXPENDITURES</b>			
LTC Sales Tax Grants	175,000	165,000	175,000
LTC Property Tax Grants	90,000	54,000	75,000
<b>TOTAL EXPENSES</b>	<b>265,000</b>	<b>219,000</b>	<b>250,000</b>
<b>REV OVER/(UNDER) EXP</b>	<b>(55,000)</b>	<b>(9,000)</b>	<b>(40,000)</b>
Transfer in from Fund Balance	9000		
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>25,499</b>	<b>16,499</b>	<b>230,711</b>

Town of Bartonville  
Building Maintenance Fund

Fund: 300	FY 2023 Adopted Budget	FY 2024 Adopted Budget	FY 2025 Approved Budget
<b>ESTIMATED BEGINNING FUND BALANCE</b>			-
<b>TRANSFERS IN</b>			
Interest Earned	300	300	-
Transfer from General Fund	10,000	10,000	-
<b>TOTAL</b>	<b>10,300</b>	<b>10,300</b>	-
<b>EXPENDITURES</b>			
Building Improvements-Town Hall	15,000	15,000	-
<b>TOTAL EXPENSES</b>	<b>15,000</b>	<b>15,000</b>	-
<b>REV OVER/(UNDER) EXP</b>	<b>(4,700)</b>	<b>(4,700)</b>	-
Transfer in from Fund Balance	4700		
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>(4,700)</b>	<b>(4,700)</b>	-

Town of Bartonville  
Court Security Fund-Restricted

Fund: 210

	FY 2023 Adopted Budget	FY 2024 Adopted Budget	FY 2025 Approved Budget
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>7,995</b>	<b>4,835</b>	<b>2,175</b>
<b>REVENUE</b>			
Building Security Fees	2,000	2,500	3,000
<b>TOTAL</b>	<b>2,000</b>	<b>2,500</b>	<b>3,000</b>
<b>EXPENDITURES</b>			
Court Building Security	3,660	3,660	3,660
Municipal Court Security	1,500	1,500	1,500
<b>TOTAL EXPENSES</b>	<b>5,160</b>	<b>5,160</b>	<b>5,160</b>
<b>REV OVER/(UNDER) EXP</b>	<b>(3,160)</b>	<b>(2,660)</b>	<b>(2,160)</b>
Transfer in from Fund Balance			
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>4,835</b>	<b>2,175</b>	<b>15</b>

Town of Bartonville  
Court Technology Fund - Restricted

Fund: 220

	FY 2023 Adopted Budget	FY 2024 Adopted Budget	FY 2025 Approved Budget
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>2,865</b>	<b>1,965</b>	<b>1,265</b>
<b>REVENUE</b>			
Court Technology Fees	1,700	2,000	2,700
<b>TOTAL</b>	<b>1,700</b>	<b>2,000</b>	<b>2,700</b>
<b>EXPENDITURES</b>			
Court Software/Hardware	2,600	2,700	2,700
<b>TOTAL EXPENSES</b>	<b>2,600</b>	<b>2,700</b>	<b>2,700</b>
<b>REV OVER/(UNDER) EXP</b>			
Transfer in from Fund Balance	(900)	(700)	-
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>1,965</b>	<b>1,265</b>	<b>1,265</b>

Town of Bartonville  
Court Truancy Fund - Restricted

Fund: 230

	FY 2023 Adopted Budget	FY 2024 Proposed Budget	FY 2025 Approved Budget
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>6,122</b>	<b>7,822</b>	<b>10,322</b>
<b>REVENUE</b>			
Court Technology Revenue	1,700	2,500	3,700
Local Truancy and Prevention Diversion Fee	1,700	1,700	1,700
<b>TOTAL</b>	<b>1,700</b>	<b>2,500</b>	<b>3,700</b>
<b>EXPENDITURES</b>			
	-	-	-
	-	-	-
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REV OVER/(UNDER) EXP</b>	<b>1,700</b>	<b>2,500</b>	<b>3,700</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>7,822</b>	<b>10,322</b>	<b>14,022</b>

Town of Bartonville  
Community Development Corporation

Fund: 800	FY 2023 Adopted Budget	FY 2024 Amended Budget	FY 2025 Approved Budget
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>653,750</b>	<b>497,000</b>	<b>497,000</b>
<b>REVENUES</b>			
Sales Tax Revenue	197,950	120,000	120,000
Interest Earned	2,000	25,000	25,000
Transfer In from Fund Balance		252,725	2,125
<b>TOTAL REVENUE</b>	<b>199,950</b>	<b>397,725</b>	<b>147,125</b>
<b>EXPENDITURES</b>			
Grant Expenses/Projects	100,000	243,500	100,000
<b>Other</b>	<b>20,875</b>	<b>15,625</b>	<b>12,625</b>
<i>Marketing</i>	<i>14,500</i>	<i>12,000</i>	
<i>Postage</i>	<i>625</i>	<i>625</i>	
<b>Supplies</b>	<b>4,500</b>	<b>1,500</b>	<b>1,500</b>
<i>Computer Software</i>	<i>1,000</i>	<i>1,000</i>	
<i>Copier/Printing Expense and Supplies</i>	<i>500</i>	<i>500</i>	
<b>Contracted Services</b>	<b>62,100</b>	<b>37,100</b>	<b>13,000</b>
<i>Consulting Fees</i>	<i>25,000</i>	<i>1,500</i>	
<i>Legal</i>	<i>6,000</i>	<i>1,500</i>	
<i>Traffic Study</i>	<i>6,100</i>	<i>10,000</i>	
Old Town Improvements		50,000	-
Old Town Maintenance & Repairs	40,000	40,000	10,000
Salary Transfer to Town	20,000	10,000	10,000
<b>TOTAL EXPENSES</b>	<b>247,475</b>	<b>397,725</b>	<b>147,125</b>
<b>REV OVER/(UNDER) EXP</b>	<b>(47,525)</b>	-	-
Transfer in from Fund Balance		2,125	2,125
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>606,225</b>	<b>497,000</b>	<b>497,000</b>

Town of Bartonville  
Crime Control Prevention District

Fund: 900	FY 2023 Adopted Budget	FY 2024 Amended Budget	FY 2025 Approved Budget
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>187,317</b>	<b>178,517</b>	<b>425,000</b>
<b>REVENUES</b>			
Sales Tax Revenue	96,750	100,000	120,000
Interest Earned	400	7,000	7,000
Grants and Donations	1,500	1,500	1,500
<b>TOTAL REVENUE</b>	<b>98,650</b>	<b>108,500</b>	<b>128,500</b>
<b>EXPENDITURES</b>			
Audit Accounting Expense	250	250	250
Bonds	200	200	200
<b>Police/Other</b>	<b>36,500</b>	<b>37,500</b>	<b>39,500</b>
<i>Blue Santa</i>	1,500	1,500	1,500
<i>National Night Out</i>	3,000	3,000	3,000
<i>Salary to Town*</i>	30,000	30,000	30,000
<i>Training Expense</i>	3,000	5,000	5,000
<b>Police/Supplies</b>	<b>70,500</b>	<b>184,200</b>	<b>189,450</b>
<i>Computer Software</i>	13,200	13,200	13,200
<i>Equipment</i>	50,000	71,250	71,250
<i>Uniform &amp; Apparel Expense</i>	9,000	9,000	9,000
<i>Squad Car Accessories</i>	16,000	1,000	1,000
<i>Vehicle Maintenance</i>	16,000	15,000	15,000
<i>Vehicle Replacement</i>	80,000	80,000	80,000
<b>TOTAL EXPENSES</b>	<b>107,450</b>	<b>222,150</b>	<b>229,400</b>
<b>REV OVER/(UNDER) EXP</b>	<b>(8,800)</b>	<b>(113,650)</b>	<b>(100,900)</b>
Transfer in from Fund Balance	2,650		
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>178,517</b>	<b>64,867</b>	<b>324,100</b>

## 2024 Tax Rate Calculation Notice

Taxing Unit Name: Town of Bartonville

Attached are the following documents:

No New Revenue and Voter Approval Tax Rate Worksheets  
Notice of Tax Rates (*required to be posted on taxing unit website*)

Approving Rates: Section 8 on worksheet shows the following rates

No New Revenue Rate  
Voter Approval Rate  
Di Minimis Rate (if applicable)

Please review these documents carefully and notify our office of any changes that need to be made. If any changes are made, our office will send out new documents including the revisions. Once you are satisfied that the calculation is correct, please sign this document stating that you approve the calculation worksheet that is attached to this document.

Proposed M&O 0.173646 (Maintenance & Operation Rate)

Proposed I&S 0.0 (Interest & Sinking or Debt Rate)  
**(proposed I&S rate must match line 48 on worksheet)**

Proposed Total Rate 0.173646

As a representative of Bartonville, I approve the Tax Rate Calculation and have provided the proposed tax rate for the taxing entity listed above.

Thad Chambers  
Printed name

  
Signature

8/6/2024  
Date

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

TOWN OF BARTONVILLE

Taxing Unit Name

1941 E. Jeter, Bartonville, Texas, 76226

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

817) 693-5280

Phone (area code and number)

www.townofbartonville.com

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 650,475,192
2.	<b>Prior year tax ceilings.</b> 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. <sup>2</sup>	\$ 120,259,183
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 530,216,009
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.173646 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <ul style="list-style-type: none"> <li>A. Original prior year ARB values: .....</li> <li>B. Prior year values resulting from final court decisions: .....</li> <li>C. Prior year value loss. Subtract B from A.<sup>3</sup></li> </ul>	\$ 45,564,738 -\$ 35,659,696 \$ 9,905,042
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <ul style="list-style-type: none"> <li>A. Prior year ARB certified value: .....</li> <li>B. Prior year disputed value: .....</li> <li>C. Prior year undisputed value. Subtract B from A.<sup>4</sup></li> </ul>	\$ 0 -\$ 0 \$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 9,905,042

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 540,121,051
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <ul style="list-style-type: none"> <li>A. <b>Absolute exemptions.</b> Use prior year market value: .....</li> <li>B. <b>Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: .....</li> <li>C. <b>Value loss.</b> Add A and B.<sup>6</sup></li> </ul>	\$ 71,366 + \$ 1,059,820 \$ 1,131,186
11.	<b>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.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <ul style="list-style-type: none"> <li>A. <b>Prior year market value:</b> .....</li> <li>B. <b>Current year productivity or special appraised value:</b> .....</li> <li>C. <b>Value loss.</b> Subtract B from A.<sup>7</sup></li> </ul>	\$ 650,207 - \$ 2,482 \$ 647,725
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 1,778,911
13.	<b>Prior year captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 538,342,140
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 934,809
16.	<b>Taxes refunded for years preceding the prior tax year.</b> 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. <sup>9</sup>	\$ 13,267
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 948,076
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <ul style="list-style-type: none"> <li>A. <b>Certified values:</b> .....</li> <li>B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: .....</li> <li>C. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .....</li> <li>D. <b>Tax increment financing:</b> 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.<sup>12</sup> .....</li> <li>E. <b>Total current year value.</b> Add A and B, then subtract C and D.</li> </ul>	\$ 745,877,489 + \$ 0 - \$ 0 - \$ 0 \$ 745,877,489

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.<sup>13</sup></b> <p>A. <b>Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup> ..... \$ 7,619,387</p> <p>B. <b>Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> ..... + \$ 0</p> <p>C. <b>Total value under protest or not certified.</b> Add A and B. \$ 7,619,387</p>	
20.	<b>Current year tax ceilings.</b> 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. <sup>16</sup>	\$ 136,950,480
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 616,546,396
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 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 <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 32,333,874
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 32,333,874
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 584,212,522
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.162282 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ /\$100

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.173646 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 540,121,051

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$ 937,898
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
A.	<b>M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.....	+ \$ 13,267
B.	<b>Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.....	- \$ 0
C.	<b>Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.....	+/- \$ 0
D.	<b>Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ 13,267
E.	Add Line 30 to 31D.	\$ 951,165
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 584,212,522
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.162811 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
A.	<b>Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
B.	<b>Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
A.	<b>Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....	\$ 0
B.	<b>Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

<sup>23</sup> [Reserved for expansion]<sup>24</sup> Tex. Tax Code §26.044<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b> <ol data-bbox="192 228 1302 593" style="list-style-type: none"> <li><b>Current year indigent defense compensation expenditures.</b> 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..... \$ 0</li> <li><b>Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</li> <li>Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</li> <li>Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</li> <li>Enter the lesser of C and D. If not applicable, enter 0.</li> </ol>	\$ 0.000000 /\$100
37.	<b>Rate adjustment for county hospital expenditures.<sup>26</sup></b> <ol data-bbox="192 656 1302 988" style="list-style-type: none"> <li><b>Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0</li> <li><b>Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023 .....</li> <li>Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</li> <li>Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</li> <li>Enter the lesser of C and D, if applicable. If not applicable, enter 0.</li> </ol>	\$ 0.000000 /\$100
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <ol data-bbox="192 1121 1302 1347" style="list-style-type: none"> <li><b>Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0</li> <li><b>Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .....</li> <li>Subtract B from A and divide by Line 32 and multiply by \$100 .....</li> <li>Enter the rate calculated in C. If not applicable, enter 0.</li> </ol>	\$ 0.000000 /\$100
39.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.162811 /\$100
40.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> 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. <ol data-bbox="192 1516 1302 1691" style="list-style-type: none"> <li>Enter the amount of additional sales tax collected and spent on M&amp;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..... \$ 0</li> <li>Divide Line 40A by Line 32 and multiply by \$100 .....</li> <li>Add Line 40B to Line 39.</li> </ol>	\$ 0.162811 /\$100
41.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.168509 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <ol style="list-style-type: none"> <li>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of           <ul style="list-style-type: none"> <li>the tax year in which the disaster occurred; or</li> <li>2) the third tax year after the tax year in which the disaster occurred.</li> </ul> </li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0.000000</u> /\$100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> <li>(1) are paid by property taxes;</li> <li>(2) are secured by property taxes;</li> <li>(3) are scheduled for payment over a period longer than one year; and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ol> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ <u>0</u></p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. ..... \$ <u>0</u></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... \$ <u>0</u></p> <p><b>D. Subtract amount paid</b> from other resources ..... \$ <u>0</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. \$ <u>0</u></p>	
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ <u>0</u>
45.	<p><b>Current year anticipated collection rate.</b></p> <p>A. Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... <u>100.00</u> %</p> <p>B. Enter the prior year actual collection rate. ..... <u>98.36</u> %</p> <p>C. Enter the 2022 actual collection rate. ..... <u>101.84</u> %</p> <p>D. Enter the 2021 actual collection rate. ..... <u>101.02</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%.<sup>31</sup> ..... <u>100.00</u> %</p>	
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>0</u>
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>616,546,396</u>
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.000000</u> /\$100
49.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.	\$ <u>0.168509</u> /\$100
D49.	<b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ <u>0.000000</u> /\$100

<sup>27</sup> Tex. Tax Code §26.042(a)<sup>28</sup> Tex. Tax Code §26.012(7)<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>30</sup> Tex. Tax Code §26.04(b)<sup>31</sup> Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ <u>0.000000</u> /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 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. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.  Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  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. <sup>34</sup> - 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.	\$ <u>0</u>
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>616,546,396</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.000000</u> /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.162282</u> /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> 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.	\$ <u>0.162282</u> /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.168509</u> /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.168509</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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ <u>0</u>
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>616,546,396</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.000000</u> /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(i)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(i)

Line	Voter-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).	\$ <u>0.168509</u> /\$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.<sup>39</sup> 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.<sup>40</sup>

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;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>43</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>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</b> 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. If the number is less than zero, enter zero.	\$ <u>0.187639</u> /\$100 \$ <u>0.031526</u> /\$100 \$ <u>0.156113</u> /\$100 \$ <u>0.173646</u> /\$100 \$ <u>-0.017533</u> /\$100 \$ <u>549,182,086</u> \$ <u>0</u>
64.	<b>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</b> 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. If the number is less than zero, enter zero.	\$ <u>0.205172</u> /\$100 \$ <u>0.042033</u> /\$100 \$ <u>0.163139</u> /\$100 \$ <u>0.173646</u> /\$100 \$ <u>-0.010507</u> /\$100 \$ <u>461,333,077</u> \$ <u>0</u>
65.	<b>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</b> 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. If the number is less than zero, enter zero.	\$ <u>0.215679</u> /\$100 \$ <u>0.022499</u> /\$100 \$ <u>0.193180</u> /\$100 \$ <u>0.173646</u> /\$100 \$ <u>0.019534</u> /\$100 \$ <u>411,940,479</u> \$ <u>80,468</u>
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ <u>80,468</u> /\$100
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ <u>0.013051</u> /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> 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)	\$ <u>0.181560</u> /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)

<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

<sup>41</sup> Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

<sup>42</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>43</sup> Tex. Local Gov't Code §120.007(d)

<sup>44</sup> 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.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.162811 /\$100
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 616,546,396
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.081096 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.243907 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>49</sup>

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. 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.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.173646 /\$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 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 <i>Form 50-856-a, 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. <sup>50</sup> 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.	\$ 0.000000 /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 538,342,140
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 584,212,522
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.000000 /\$100

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>45</sup> Tex. Tax Code §26.012(8-a)

<sup>46</sup> Tex. Tax Code §26.063(a)(1)

<sup>48</sup> Tex. Tax Code §26.042(b)

<sup>49</sup> Tex. Tax Code §26.042(f)

<sup>50</sup> Tex. Tax Code §26.042(c)

<sup>51</sup> Tex. Tax Code §26.042(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).	\$ 0.181560 /\$100

### SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.....	\$ 0.162282 /\$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.....	
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).	\$ 0.181560 /\$100
Indicate the line number used: 68	
De minimis rate.....	\$ 0.243907 /\$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.<sup>52</sup>

**print here** Thad Chambers

Printed Name of Taxing Unit Representative

**sign here** 

Taxing Unit Representative

8/6/2024

Date

<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)