

FILED FOR RECORD
AT 12:00 O'CLOCK P. M.
DATE 9/11/24
ZONIA G. MORALES
CLERK COUNTY COURT JIM HOGG CO. TEXAS
BY Zonia G. Morales DEPUTY

E-15

Jim Hogg County
2024-2025
ADOPTED BUDGET

This budget will raise more revenue from property taxes than last year's budget by an amount of \$109,568, which is a 2.47 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is

\$58,901.00

INDEX TO JIM HOGG COUNTY BUDGET

BUDGET CERTIFICATE	1
STATISTICAL DATA	2
SUMMARY BUDGET	3
TAX RATE BY FUNDS	4
STATEMENT OF NO SCRIPT WARRANTS	5
RECAPITULATION OF BUDGET BY FUNDS	6
CURRENT TAX COLLECTION HISTORY-COUNTY WIDE LEVY	7
GENERAL FUND (REVENUES)	8 - 11
GENERAL FUND (EXPENDITURES)	12 - 34
COUNTY JUDGE	12
COUNTY CLERK	13
VETERAN OFFICE	14
NON-DEPARTMENTAL	15
JUDICIAL (DISTRICT COURT)	16
JUDICIAL (DISTRICT ATTORNEY)	17
JUVENILE DEPARTMENT	18
COMMUNITY SUPERVISION	19
JUDICIAL (JUSTICE OF THE PEACE)	20
LEGAL (COUNTY ATTORNEY)	21
COUNTY AUDITOR	22
COUNTY TREASURER	23
TAX ASSESSOR/COLLECTOR	24
PUBLIC BUILDINGS	25

CONSTABLES -----	26
SHERIFF'S DEPARTMENT -----	27 - 30
ABANDONED VEHICLE -----	31
COUNTY WELFARE -----	32
COUNTY LIBRARY -----	33
FRANCHISE FEES -----	34
HEALTH INSURANCE BENEFITS -----	34
TOTAL GENERAL FUND EXPENDITURES -----	34
JHC ASSISTANT DISTRICT TAX -----	35 - 36
JHC TAX RELIEF -----	37 - 38
JHC HEALTH SERVICES -----	39
JHC HOTEL/MOTEL TAX -----	40
TOTAL GENERAL FUND REVENUE AND EXPENDITURES -----	41
DEBT SERVICE FUND -----	42 - 43
ROAD & BRIDGE FUND -----	44 - 53
ROAD & BRIDGE REVENUES -----	44
COUNTY JUDGE & COMMISSIONERS -----	45
PRECINCT EXPENDITURES -----	46 - 48
SANITATION DEPARTMENT -----	49
PUBLIC PARKS & BUILDINGS -----	50
AIRPORT -----	51
COUNTY AGENT -----	52
TOTAL R&B REVENUE AND EXPENDITURES -----	53

BUDGET CERTIFICATE

BUDGET OF JIM HOGG COUNTY, TEXAS
BUDGET YEAR FROM OCTOBER 1, 2024 TO SEPTEMBER 30, 2025

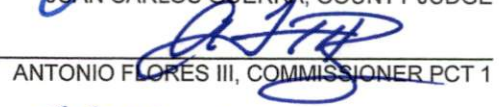
HEBBRONVILLE, TEXAS
SEPTEMBER 11, 2024

THE STATE OF TEXAS

COUNTY OF JIM HOGG

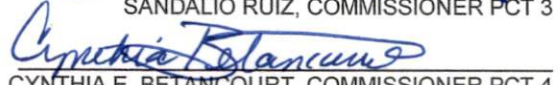
We, JUAN CARLOS GUERRA County Judge, ANTONIO FLORES III Commissioner Pct.1, ABELARDO ALANIZ Commissioner Pct 2, SANDALIO RUIZ Commissioner Pct 3, and CYNTHIA E. BETANCOURT Commissioner Pct 4, of Jim Hogg County Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Jim Hogg County, Texas AS PREPARED AND APPROVED BY THE Commissioners' Court of said County on the 11th DAY OF Sept., 2024 as the same appears on the filed in the office of the county Clerk of said County.


JUAN CARLOS GUERRA, COUNTY JUDGE


ANTONIO FLORES III, COMMISSIONER PCT 1


ABELARDO ALANIZ, COMMISSIONER PCT 2


SANDALIO RUIZ, COMMISSIONER PCT 3


CYNTHIA E. BETANCOURT, COMMISSIONER PCT 4

SUBSCRIBED AND SWORN TO BEFORE ME, the undersigned authority, this
11th day of Sept., 2024.


JIM HOGG COUNTY, TEXAS



Handwritten signature
Handwritten signature
Handwritten signature



2024 - 2025
STATISTICAL DATA

In the presenting the Budget to the Commissioners Court and to the tax-payers of JIM HOGG County, the following statistics are set out:

ASSESSED VALUATION:

ACTUAL (if Complete) \$ 384,559,053

ESTIMATED (if incomplete) \$

The above assessed valuation shows an increase/decrease of \$ 8,216,564 preceding year. Total assessed valuation in JIM HOGG County for 2024 is based on approximately 100 % of the true or market value of property assessed.

THE PROPOSED COUNTY TAX LEVY contained in this Budget is \$1.180844 on each \$100.00 of assessed valuation. This tax levy is 0 cents from the levy now in effect, and such change is due to the following causes:

The total amount of the county taxes levied for this budget, based on the above assessed valuation and tax levy is \$ 4,541,043 of this amount it is estimated that 95% or \$4,313,990 will be collected within the current tax year, and that approximately \$227,053 of said taxes will probably be delinquent on July 1, 2025, and that \$ 45,411 will be allowed for discounts and tax attorneys.

DELINQUENT COUNTY TAXES due JIM HOGG County on July 1, 2024, amounted to \$ 434,754 of this amount it is estimated that \$ 150,000 will be collected during the current tax year.

FROM COUNTY TAXES it is estimated that:

\$ 4,541,043 will be assessed.

\$ 4,313,990 will be collected.

THE TOTAL NET OUTSTANDING BOND AND TIME WARRANT DEBT of Jim Hogg County, on October 1, 2023, was \$ 1,293,044. It is estimated that on October 1, 2024, (the beginning of the year covered by this Budget) said bond and time warrant debt will be \$ 1,206,044, and that during the year covered by this Budget will be paid.

ON PRINCIPAL \$ 87,000.

ON INTEREST \$ 25,730.

**SUMMARY OF BUDGET AS ADOPTED FOR 2024 - 2025
AND COMPARISON WITH 2023 - 2024 FIGURES
(ALL FUNDS COMBINED)**

ITEMS	BUDGET YEAR 2023-2024	BUDGET YEAR 2024-2025 PROPOSED	COMPARISON OF CURRENT YEAR AND BUDGET AS PROPOSED	
			INCREASE	DECREASE
NET CURRENT AD VALOREM TAXES	4,226,276	4,315,852	89,576	
DELINQUENT TAXES	154,000	154,000		
OTHER RECEIPTS	2,953,778	3,425,878	472,100	
TRANSFER IN				
TRANSFER OUT				
TOTAL RECEIPTS	7,334,054	7,895,730	561,676	
BEGINNING BALANCES	3,196,384	3,837,104	640,720	
TOTAL RESOURCES	10,530,438	11,732,834	1,202,396	
TOTAL EXPENDITURES	7,221,054	7,783,000	561,946	
ENDING BALANCES	3,309,384	3,949,834	640,450	
TOTAL EXPENDITURES AND BALANCES	10,530,438	11,732,834	1,202,396	

RATES BY FUNDS COUNTY WIDE	ACTUAL RATES 2023-2024	ESTIMATED RATES 2024-2025	ACTUAL RATES 2024-2025	ADOPTED BY COMMISSIONERS' COURT
OPERATING FUNDS				
ROAD & BRIDGE SPECIAL	0.13561	0.13561	0.13561	
GENERAL	0.762572	0.762572	0.762572	
FM & FC	0.253432	0.253432	0.253432	
TOTAL OPERATING FUND RATES	1.151614	1.151614	1.151614	
INTEREST AND SINKING FUND	0.030025	0.02923	0.02923	
TOTAL COUNTY WIDE TAX RATE	1.181639	1.180844	1.180844	
PROPERTY TAX RATE	1.181639	1.180844	1.180844	
VOTER APPROVAL TAX RATE	1.30999	1.283449	1.283449	

AS SHOWN BY THIS BUDGET all County Funds are estimated to be on a cash basis at the beginning of the next budget year, with the following exceptions (showing funds and anticipated overdrawn balances on October 1, 20____, if any):

FUND	ANTICIPATED OVERDRAFT
	NONE

THE TOTAL AMOUNT OF REGISTERED SCRIP WARRANTS issued by JIM HOGG County and outstanding on January 1, 20____, was \$_____. The total amount of such warrants estimated to be outstanding on January 1, 20____ (The beginning of the year issued against the following funds):

FUND	AMOUNT
	NONE

This Budget provides for the retiring of such registered scrip warrants during the coming Budget year against the following funds in the following amounts:

FUND	AMOUNT
	NONE

Respectfully Submitted,

JUAN CARLOS GUERRA, COUNTY JUDGE

ANTONIO FLORES III, COMMISSIONER PCT 1

ABELARDO ALANIZ, COMMISSIONER PCT 2

SANDALIO RUIZ, COMMISSIONER PCT 3

CYNTHIA BETANCOURT, COMMISSIONER PCT 4

_____, 20_____.

**RECAPITULATION OF BUDGET
BY FUNDS FOR YEAR 2024-2025**

ITEMS	GENERAL FUND	ROAD & BRIDGE	INTEREST & SINKING	SALES TAX	TOTAL FUNDS
TOTAL RECEIPTS	5,301,263	2,481,737	118,730	1,290,900	9,192,630
BEGINNING BALANCE	2,284,591	1,552,513	65,270	200,900	4,103,274
TOTAL RESOURCES	7,585,854	4,034,250	184,000	1,491,800	13,295,904
ADD TRANSFER IN					
DEDUCT TRANSFER OUT					
AVAILABLE RESOURCES	7,585,854	4,034,250	184,000	1,491,800	13,295,904
APPROVED BUDGETED EXPENDITURES	5,301,263	2,481,737	112,730	1,290,900	9,186,630
ENDING BALANCES	2,284,591	1,552,513	71,270	200,900	4,109,274
EXPENDITURES & BALANCES	7,585,854	4,034,250	184,000	1,491,800	13,295,904

INSTRUCTIONS: This recapitulation applies only to the year during which this budget will be in effect. The figures can be taken directly from the right hand column of each fund budget which has been prepared.

CURRENT TAX COLLECTION HISTORY
COUNTY WIDE LEVIES

YEAR	ASSESSED VALUE	TOTAL TAX RATE	TOTAL TAXES LEVIED	DELINQUENT END OF YEAR	COLLECTIONS CURRENT YEAR	PERCENT COLLECTED
2020	341,778,040	1.18683	4,056,324	273,997	3,853,508	93%
2021	337,289,671	1.189042	4,010,516	292,029	3,668,213	94%
2022	354,342,489	1.189042	4,213,281	444,370	3,891,320	92%
2023	376,342,489	1.181639	4,447,010	434,754	4,045,110	92%

INSTRUCTIONS:

1. Since the budget estimates for 2024-2025 are made up in July, 2024, the only valuation figure available is the rendered valuation reported to the assessor collector. Budgeted tax rates and collections are based on this rendered valuation, but when the Appraisal Board finishes equalization hearings, the equalized or assessed valuation becomes available. The rates and collections can then be revised on the basis of the equalized valuation if desired.
2. The rendered valuation for 2024 is \$
The equalized valuation for 2024 is \$ 384,559,053
The tax rates and collections have/have not been revised on the basis of the equalized valuation.
3. The current tax collections budgeted for each fund are figured at 95 % percent of the taxes levied for each fund. (The levy equals the rate times the valuation used). The calculation is based on 5 % percent delinquency and the reduction of 20 % percent of the collections as an allowance for the discount and tax attorneys.

REVENUE	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
GENERAL FUND				
CURRENT AD VALOREM TAXES 10-300-300	2,726,388	2,785,913		
DELINQUENT AD VALOREM TAXES 10-300-310	100,000	100,000		
PENALTY, INTEREST COST 10-300-320	80,000	80,000		
ALCOHOLIC BEVERAGE TAX 10-300-330	1,000	1,000		
REFUNDS 10-300-331	150,000	150,000		
FEES-SHERIFF 10-300-350	10,000	10,000		
FEES-CO. CLERK 10-300-370	42,000	42,000		
DISTRICT RECORD PRESERVATION DC 10-300-372	4,000	4,000		
JHC CLERK ARCHIVES FEE 10-300-373	9,000	9,000		
JHC RECORD PRESERV CC 10-300-374	16,000	16,000		
FEES-TAX COLLECTOR 10-300-380	52,000	55,000		
FEES-DIST. CLERK 10-300-390	25,000	25,000		
FEES-LIBRARY DIST/CNTY 10-300-400	3,000	3,000		
CONSTABLES FEES 10-300-409	1,000	1,000		
FEES-JUSTICE OF THE PEACE 10-300-410	135,000	135,000		
DISTRICT/COUNTY FINES CLERK 10-300-412	50,000	50,000		
CASH BONDS 10-300-416	1,000	25,000		
SUMMONS FEES 10-300-417	100	100		
MISCELLANEOUS INCOME 10-300-420	1,500	1,500		
HOUSING INMATES/HIDALGO COUNTY 10-300-423	600,000	750,000		
HIDALGO INMATE PROJECT#2 10-300-424	0	-		
EMPLOYEE HEALTH INS REIMBURSEMENT 10-300-430	30,000	30,000		

REVENUE	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JHCISD JOINT ELECTION SHARE	20,000	20,000		
HOUSING INMATES-DUVAL 10-300-440	6,000	6,000		
SENATE BILL 22 GRANT PROCEEDS 10-300-842	250,000	250,000		
JURY REIMBURSEMENT 10-300-441	1,000	1,000		
LIBRARY USE FEES 10-300-480	1,700	1,700		
DONATION/REVENUE LIBRARY 10-300-490	1,000	1,000		
INTEREST INCOME 10-300-500	45,000	100,000		
C.D. INTEREST 10-300-530		100,000		
JUSTICE DETENTION FEES 10-300-535	1,000	1,000		
JHC BUS DONATIONS 10-300-560	200	200		
JHC NUTRITION PROGRAM DONATIONS 10-300-583	200	200		
CO ATTY STATE SALARY SUPPLEMENT 10-300-599	28,000	28,000		
COUNTY JUDGE SUPP STATE SALARY 10-300-650	25,200	25,200		
COVID/VACCINES REIMBURSEMENT 10-300-836	0	-		
TOBACCO SETTLEMENT 10-300-700	5,000	5,000		
SENDERO WIND ENERGY 10-300-750	171,600	171,600		
ABANDONED VEHICLE PYMT 10-300-751	-	15,000		
TRANSFER ABANDONED VEHICLE 10-300-802	150,000	150,000		
TEXAS INDIGENT DEFENSE COMMISSION 10-300-815	20,000	20,000		
UTILITY FRANCHISE FEES 10-300-820	10,000	10,000		
RIGHT OF WAY PERMIT FEES 10-300-822	1,500	1,500		
AT&T PAYMENTS ON TOWERS 10-300-823	750	750		
WATER DISTRICT INTER- LOCAL AGREEMENT FEES 10-300-824	2,500	2,500		

REVENUE	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
SENATE BILL 22- CO ATTORNEYS 10-300-843		100,000		
TRANSPORTATION OF VETERANS GRANT 10-300-825	10,000	10,000		
RENTAL PAYMENT FROM SCAN 10-300-826	5,400	-		
RENTAL PAYMENT FROM WORKFORCE SOLUTION 10-300-827	0	0		
RENTAL PAYMENT FROM BEHAVIORAL HEALTH CENTER 10-300-828	3,600	3,600		
COUNTY ORDINANCE FEES 10-300-835	3,500	3,500		
TOTAL GENERAL REVENUE	4,800,138	5,301,263		
CASH BALANCE GENERAL FUND	1,714,612	2,284,591		
TRANSFER TO R&B FUND 10-401-999				
SUB TOTAL GENERAL FUND	6,514,750	7,585,854		

REVENUE	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
TOTAL JHC ASSISTANT DISTRICT TAX REVENUE	251,051	237,000		
CASH BALANCE JHC ASSISTANT DISTRICT TAX	75,000	0		
SUB TOTAL ASSISTANT DISTRICT TAX	326,051	237,000		
TOTAL JHC TAX RELIEF REVENUE	526,305	508,000		
CASH BALANCE TAX RELIEF	136,000	15,000		
SUB TOTAL TAX RELIEF	662,305	523,000		
TOTAL JHC HEALTH SERVICES TAX REVENUE	252,746	245,000		
CASH BALANCE JHC HEALTH SERVICES TAX	121,722	150,000		
SUB TOTAL JHC HEALTH SERVICES TAX	374,468	395,000		
TOTAL JHC HOTEL/MOTEL TAX REVENUE	62,550	100,000		
CASH BALANCE HOTEL/MOTEL TAX	25,000	35,900		
SUB TOTAL JHC HOTEL/MOTEL TAX	87,550	135,900		
SUB TOTAL SALES TAX REVENUE	1,450,374	1,290,900		
TOTAL RESOURCE	7,965,124	8,876,754		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY JUDGE				
SALARY, OFFICIAL 10-400-100	9,421	8,544		
SALARY, ADM.ASSISTANT 10-400-101	22,750	22,750		
STATE SALARY 10-400-102	25,200	25,200		
SOCIAL SECURITY 10-400-200	4,389	4,322		
RETIREMENT 10-400-210	1,991	1,487		
OFFICE SUPPLIES & COMPUTER 10-400-310	2,000	2,000		
SECRETARY TRAVEL 10-400-325	4,000	4,000		
TOTAL COUNTY JUDGE	69,751	68,303		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY CLERK				
SALARY, CO. CLERK 10-410-100	31,734	31,734		
SALARY, ASST. CO & DIST CLK 10-410-102	24,461	24,461		
SALARY, CHIEF DEPUTY CLK 10-410-103	22,877	22,877		
SALARY, DEPUTY CLERK 10-410-104	21,385	21,840		
SALARY, DEPUTY CLERK 10-410-105	20,020	20,020		
SOCIAL SECURITY 10-410-200	9,217	10,169		
RETIREMENT 10-410-210	4,181	3,420		
OFFICE SUPPLIES 10-410-310	6,000	6,000		
KOFILE TECH/VANGUARD 10-410-320	16,740	16,740		
CONFERENCE EXPENSE 10-410-325	8,000	8,000		
JHC CLERK ARCHIVES 10-410-345	12,000	12,000		
COPIER LEASE 10-410-371	5,300	7,000		
LGS COMPUTER SOFTWARE (LGS) 10-410-445	7,000	7,000		
GOV/OS (KOFILE) 10-410-450	0	21,000		
PRESERVATION & RESTORATION OF RECORDS 10-410-451	16,000	16,000		
DISTRICT PRESERVATION & RESTORATION OF RECORDS 10-410-453	4,000	4,000		
TOTAL COUNTY CLERK	208,915	232,261		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
VETERAN OFFICER				
SALARY 10-420-100	10,161	10,161		
SOCIAL SECURITY 10-420-200	778	778		
RETIREMENT 10-420-210	353	261		
VEHICLE INSURANCE 10-420-211	800	800		
SUPPLIES 10-420-310	100	100		
CONFERENCE EXPENSE 10-420-325	1,130	1,130		
PARTS/REPAIRS/MAINT 10-420-330	1,000	1,000		
FUEL 10-420-375	3,500	3,500		
TOTAL VETERAN	17,822	17,730		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
NON-DEPARTMENTAL				
SALARIES 10-430-100	77,000	77,000		
SOCIAL SECURITY 10-430-200	5,891	5,891		
RETIREMENT 10-430-210	2,672	1,982		
COPY PAPER 10-430-225	3,290	3,290		
EMERGENCY USE 10-430-407	184,149	193,516		
COURT APPOINTED ATTORNEYS INDIGENT DEFENSE 10-430-488	60,000	60,000		
ANNUAL AUDIT FEE 10-430-360	0	0		
WC/UNEMPLOYMENT 10-430-400	0	0		
UNEMPLOYMENT DEFICIT 10-430-401	5,000	5,000		
APPRAISAL DISTRICT 10-430-310	135,000	116,000		
CAPITAL OUTLAY REAL ESTATE NOTES		200,000		
SUPPLEMENTAL DEATH BENEFIT	0	20,000		
TOTAL NON DEPARTMENTAL	473,002	682,679		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
DISTRICT COURT				
SALARY, DISTRICT JUDGE 10-440-100	0	0		
SALARY, INTERPRETER 10-440-104	5,757	5,757		
SALARY, CRT. REPORTER 10-440-105	13,500	13,500		
SALARY, COURT ADMINISTRATOR 10-440-107	21,800	21,800		
SALARY, COURT MANAGER 10-440-108	18,385	18,385		
COURT COORDINATOR 10-440-111	18,685	18,685		
SOCIAL SECURITY 10-440-200	5,977	5,977		
RETIREMENT 10-440-210	2,711	2,011		
OFFICE SUPPLIES 10-440-310	2,300	2,300		
CAR ALLOWANCE 10-440-324	6,767	6,767		
TRAVEL/SEMINAR 10-440-325	8,200	8,200		
BALIFF EXPENSE 10-440-440	470	470		
JURORS' EXPENSE 10-440-445	500	500		
CRT. REPORTER EXPENSE 10-440-446	4,200	4,200		
JURY FEES 10-440-450	5,000	7,000		
EQUIPMENT 10-440-600	800	800		
TOTAL DISTRICT COURT	115,052	116,352		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
DISTRICT ATTORNEY				
SALARY, DISTRICT ATTORNEY 10-450-100	3,724	3,724		
SALARY ASST. D.A. 10-450-104	37,000	27,000		
HB 178-LONGEVITY PAY DA ASST. PROSECUTOR 10-450-105	0	0		
SALARY CRIMINAL/CIVIL CLERK 10-450-106	0	0		
SALARY LEGAL CLERK 10-450-108	0	5,000		
SALARY LEGAL CLERK 10-450-111	31,996	36,996		
SALARY LEGAL ASSISTANT 10-450-114	0	0		
SOCIAL SECURITY 10-450-200	5,564	5,564		
RETIREMENT 10-450-210	2,524	1,872		
OFFICE SUPPLIES 10-450-310	2,000	2,000		
XEROX COPIER 10-450-315	650	700		
LEGAL LIBRARY - D.A. 10-450-320	500	500		
TRAVEL EXPENSE - D.A. 10-450-340	2,250	2,250		
CAPITAL OUTLAY	5,905	5,905		
TRANSCRIPT/APPEALS 10-450-441	0	0		
TOTAL DISTRICT ATTORNEY	92,113	91,511		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JUVENILE DEPARTMENT				
SALARYFRINGE CHIEF (DUVAL) 10-460-101	0	0		
JUVENILE BOARD 10-460-102	0	0		
JUVENILE BOARD 10-460-103	0	0		
JUVENILE BOARD 10-460-104	0	0		
SOCIAL SECURITY 10-460-200	0			
RETIREMENT 10-460-210	0			
WORKERS' COMP/UNEMPLOYMENT 10-460-215	0	0		
JUSTICE DETENTION FEES 10-460-335	0	0		
AUDIT 10-460-442	0	0		
TRAINING 10-460-308	0	0		
RESIDENTIAL 10-460-305	0	0		
JUVENILE PROBATION EXPENSES	32,000	32,000		
TOTAL JUVENILE DEPT.	32,000	32,000		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COMMUNITY SUPERVISION				
SALARY, CASE ASSISTANT 10-461-100	2,675	2,675		
SOCIAL SECURITY 10-461-200	205	205		
RETIREMENT 10-461-210	93	69		
COMMUNITY SUPERVISION 10-461-900	0	0		
TRI-COUNTY CONTRIBUTION 10-461-901	16,000	16,000		
TOTAL COMMUNITY SUPERVISION	18,973	18,949		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JUSTICE OF THE PEACE				
SALARY, JP PCT #4 10-470-100	23,538	23,538		
SALARY, CLERK 10-470-101	23,205	23,205		
SALARY, JP PCT #3 10-470-103	23,538	23,538		
SALARY, JP PCT #1 10-470-104	23,538	23,538		
SALARY, JP PCT #2 10-470-105	23,538	23,538		
SALARY, FULL TIME CLERK 10-470-107	20,020	20,475		
SOCIAL SECURITY 10-470-200	10,510	10,545		
RETIREMENT 10-470-210	4,768	3,547		
OFFICE SUPPLIES 10-470-310	2,000	2,000		
JP PCT#1 CONFERENCE 10-470-327	2,000	2,000		
JP PCT#2 CONFERENCE 10-470-328	2,000	2,000		
JP PCT#3 CONFERENCE 10-470-329	2,000	2,000		
JP PCT#4 CONFERENCE 10-470-330	2,000	2,000		
JP'S CLERK CONFERENCE 10-470-331	2,000	2,000		
MAINTENANCE ON COMPUTER & TRAINING 10-470-440	6,000	6,000		
TOTAL JUSTICE OF THE PEACE	170,655	169,924		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS COURT	RESERVED FOR AMENDMENTS
COUNTY ATTORNEY				
SALARY, CO ATTORNEY 10-480-100	31,734	31,734		
SALARY, ASSISTANT CO ATTORNEY 10-480-101	30,722	30,722		
SALARY, LEGAL SECRETARY 2 10-480-102	22,750	22,750		
SALARY, LEGAL SECRETARY 1 10-480-103	20,475	20,475		
STATE SALARY 10-480-104	28,000	28,000		
SOCIAL SECURITY 10-480-200	10,227	10,227		
RETIREMENT 10-480-210	4,639	3,440		
OFFICE SUPPLIES 10-480-310	1,000	1,000		
TELEPHONE EXPENSE 10-480-315	1,100	1,100		
LEGAL LIBRARY/INTERNET 10-480-320	800	800		
REPAIRS 10-480-330	1,000	1,000		
EQUIPMENT 10-480-335	500	500		
CONFERENCE EXPENSE 10-480-340	1,500	2,500		
FUEL 10-480-375	1,000	1,000		
COMPUTER EQUIPMENT 10-480-445	1,400	1,400		
LAW LIBRARY 10-480-451	1,500	1,500		
SENATE BILL 22 SALARY		100,000		
TOTAL LEGAL	158,347	258,148		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY AUDITOR				
SALARY, COUNTY AUDITOR 10-490-100	42,000	42,000		
SALARY, ASSISTANT AUDITOR 10-490-101	28,356	28,356		
SALARY, ADM. ASSISTANT 10-490-102	21,840	21,840		
SALARY, ADM. ASSISTANT 10-490-103	20,020	20,020		
SOCIAL SECURITY 10-490-200	8,585	8,585		
RETIREMENT 10-490-210	3,894	2,888		
OFFICE SUPPLIES 10-490-310	1,000	1,000		
CONFERENCE EXPENSE 10-490-325	5,000	5,000		
RCI INVENTORY 10-490-335	5,000	5,000		
COMPUTER PROGRAM 10-490-440	11,300	32,500		
CONSULTANT 10-490-450	2,700	2,700		
SHREDDING 10-490-451	5,000	5,000		
TOTAL COUNTY AUDITOR	154,695	174,889		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY TREASURER				
SALARY, COUNTY TREASURER 10-500-100	31,734	31,734		
SALARY, ASSISTANT/PAYROLL CLERK 10-500-101	22,750	22,750		
SALARY, PAYABLES CLERK 10-500-102	20,020	20,020		
SALARY, CLERK 10-500-103	20,020	20,020		
SOCIAL SECURITY 10-500-200	7,231	7,231		
RETIREMENT 10-500-210	3,280	2,433		
OFFICE SUPPLIES & COMPUTER 10-500-310	1,420	1,420		
COMPUTER REPAIR 10-500-312	300	300		
OPERATING EXPENSE 10-500-315	3,300	3,300		
CONFERENCE EXPENSE 10-500-325	5,000	5,000		
COMPUTER PROGRAM 10-500-440	11,300	32,500		
CONSULTANT 10-500-450	2,700	2,700		
OPEN GOV PROGRAM 10-500-460	0	0		
TOTAL COUNTY TREASURER	129,055	149,408		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
TAX ASSESSOR/COLLECTOR				
SALARY, TAX ASSESSOR 10-510-100	31,734	31,734		
SALARY CLERK 10-510-101	21,785	21,785		
SALARY ADMIN ASST. 10-510-102	23,205	23,660		
SALARY CLERK 10-510-103	20,475	20,475		
ELECTION STIPEND 10-510-105	3,000	3,000		
SOCIAL SECURITY 10-510-200	7,665	7,701		
RETIREMENT 10-510-210	3,477	2,605		
OFFICE SUPPLIES 10-510-310	2,000	3,000		
CONFERENCE EXPENSE 10-510-325	7,000	7,000		
VOTER REGISTRATION 10-510-345	4,000	4,000		
COMP/ MAINT/PRITCHARD & ABBOT 10-510-440	31,000	31,000		
PRITCHARD & ABBOT ONLINE 10-510-442	0	0		
TOTAL TAX ASSESSOR	155,341	155,960		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
PUBLIC BUILDINGS				
INTERNET SERVICES 10-520-315	12,600	12,600		
KONE ELEVATOR 10-520-320	7,600	7,600		
TELEPHONES 10-520-325	15,000	15,000		
PLUMBING/ELECTRICAL/ AC REPAIRS 10-520-331	11,000	20,000		
JANITORIAL SUPPLIES 10-520-350	15,000	15,000		
UTILITIES 10-520-355	60,000	80,000		
TOTAL PUBLIC BUILDINGS	121,200	150,200		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
CONSTABLES				
SALARY, CONSTABLE PCT#1 10-530-100	18,739	18,739		
SALARY, CONSTABLE PCT# 4 10-530-101	18,739	18,739		
SALARY, CONSTABLE PCT# 2 10-530-102	18,739	18,739		
SALARY, CONSTABLE PCT# 3 10-530-103	18,739	18,739		
SOCIAL SECURITY 10-530-200	5,734	5,734		
RETIREMENT 10-530-210	2,601	1,929		
REPAIR,SUPPLY&FUEL PCT#1 10-530-330	3,000	3,000		
REPAIR,SUPPLY&FUEL PCT#2 10-530-331	3,000	3,000		
REPAIR,SUPPLY&FUEL PCT#3 10-530-332	3,000	3,000		
REPAIR,SUPPLY&FUEL PCT#4 10-530-333	3,000	3,000		
EQUIPMENT 10-530-600	5,000	5,000		
TOTAL CONSTABLES	100,291	99,619		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY SHERIFF				
SALARY, SHERIFF 10-540-100	75,000	75,000		
SALARY, CHIEF DEPUTY 10-540-105	35,880	42,120		
SALARY, DEPUTY 10-540-107	31,720	31,720		
SALARY, CAPTAIN 10-540-110	34,475	39,310		
SALARY, DEPUTY 10-540-111	29,640	29,640		
SALARY, DEPUTY 10-540-112	29,640	29,640		
SALARY, DEPUTY 10-540-113	29,640	29,640		
SALARY, SERGEANT 10-540-115	31,900	34,160		
SALARY, DEPUTY 10-540-117	29,640	29,640		
SALARY, DEPUTY 10-540-118	0	0		
SALARY, DEPUTY 10-540-119	0	0		
SALARY, INVESTIGATOR 10-540-120	33,180	36,720		
SALARY, INVESTIGATOR 10-540-122	33,180	36,720		
SALARY, DEPUTY 10-540-123	29,640	29,640		
SALARY, SERGEANT 10-540-125	31,900	34,160		
SALARY, DISPATCHER 10-540-130	22,880	22,880		
SALARY, DISPATCHER 10-540-131	24,960	24,960		
SALARY, DISPATCHER 10-540-132	28,080	28,080		
SALARY, DISPATCHER 10-540-133	24,960	24,960		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
SALARY, DISPATCHER 10-540-134	22,880	22,880		
SALARY, DISPATCHER 10-540-135	22,880	22,880		
OVERTIME WAGES 10-540-136	40,000	40,000		
OVERTIME WAGES/HIDALGO PROJECT#2 010540-137	0	0		
SALARY, JAILER 10-540-138	23,400	23,400		
SALARY, JAILER 10-540-139	23,400	23,400		
SALARY, JAILER 10-540-140	22,880	22,880		
SALARY, JAILER 10-540-141	22,880	22,880		
SALARY, JAILER 10-540-142	23,400	23,400		
SALARY, JAILER 10-540-143	23,400	23,400		
SALARY, JAILER 10-540-144	22,880	22,880		
SALARY, JAILER 10-540-145	24,440	24,440		
SALARY, JAILER 10-540-146	32,011	36,511		
SALARY, JAILER 10-540-147	23,400	23,400		
SALARY, JAILER/DEPUTY 10-540-148	22,880	22,880		
SALARY, JAILER 10-540-149	22,880	22,880		
SALARY, ADM. ASSISTANT 10-540-150	23,205	24,970		
SALARY, CLERK 10-540-151	20,020	20,020		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
SALARY, CLERK 10-540-152	0	0		
SALARY, MECHANIC/JAILER 10-540-154	29,640	29,640		
HOLIDAY PAY 10-540-155	25,000	25,000		
SALARY, JAILER PAY/HIDALDO PROJECT#2 10-540-156	0	0		
CLERK 10-540-161	21,385	21,385		
SALARY, COOK 10-540-162	20,475	20,475		
SALARY, COOK 10-540-163	20,475	20,475		
SALARY, MCU 10-540-164	0	0		
SALARY, JAILER 10-540-165		22,880		
SALARY, JAILER 10-540-166		22,880		
SOCIAL SECURITY 10-540-200	83,395	89,110		
RETIREMENT 10-540-210	37,827	29,972		
SENATE BILL 22 SALARY INCREASES	250,000	250,000		
SENATE BILL 22 SHORTAGE IN SALARY	101,714	135,954		
SENATE BILL 22 SOCIAL RETIREMENT	12,204	9,379		
SENATE BILL 22 SOCIAL SECURITY	26,906	26,907		
OFFICE SUPPLIES 10-540-310	3,500	3,500		
HILL COUNTRY MAINTENANCE 10-540-315	7,910	7,910		
AT&T AIR CARDS /CELLPHONES 10-540-317	19,000	19,000		
CONFERENCE 10-540-325	2,000	2,000		
PARTS & REPAIRS 10-540-330	20,000	25,000		
DEPUTIES / JAILERS TRAVEL EXPENSE 10-540-340	2,000	4,000		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JANITORIAL SUPPLIES 10-540-350	15,000	15,000		
UNIFORMS 10-540-365	5,000	5,000		
CIVIL PROCESS 10-540-366	2,000	2,000		
RADIO MAINTENANCE 10-540-370	1,500	1,500		
FUE/OIL/TIRES 10-540-375	40,000	40,000		
JAIL EXPENSE/REPAIRS 10-540-380	25,000	25,000		
DIRECTV (JAIL) 10-540-381	4,300	4,300		
FIREARM TRAINING & DEPUTY TRAINING 10-540-390	3,500	3,500		
MEDICAL EXPENSE/ NEW HIRE 10-540-394	3,000	3,000		
PRISONERS MEDICAL 10-540-395	3,000	3,000		
FEEDING PRISONERS 10-540-396	55,000	55,000		
JAIL FOOD EXPENSE HIDALDO PROJECT #2	20,000	20,000		
UNFORESEEN JAIL EXPENSE/HIDALGO PROJECT#2	30,000	30,000		
CAPITAL OUTLAY/TAZERS 10-540-440	14,000	14,000		
IN-CAR CAMERA SYSTEM 10-540-441	20,734	0		
COPSYNC SOFTWARE LICENCES 10-540-444	9,918	9,918		
TOTAL SHERIFF	1,908,534	1,998,776		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
SHERIFF'S ABANDONED VEHICLE				
SALARY, PART TIME 10-541-103	13,062	13,062		
BONUS PLAN (DEPUTIES) 10-541-105	0	0		
SOCIAL SECURITY 10-541-200	4,442	4,442		
RETIREMENT 10-541-210	2,015	2,015		
DRUG ABUSE SVS/AD 10-541-305	5,000	5,000		
SUPPLIES 10-541-310	3,500	3,500		
TELEPHONE 10-541-315	10,000	10,000		
PARTS & REPAIRS 10-541-330	3,500	3,500		
TRAVEL EXPENSE 10-541-340	5,000	5,000		
UNIFORMS 10-541-365	5,000	5,000		
EQUIPMENT/TECHNOLOGY 10-541-372	8,000	8,000		
FUEL/OIL/TIRES 10-541-375	4,000	4,000		
SALARIES 10-541-385	24,000	24,000		
MISCELLANEOUS 10-541-407	30,481	30,481		
CAPITAL OUTLAY 10-541-440	13,000	13,000		
CRIMINAL INVESTIGATION 10-541-740	5,000	5,000		
CLOTHING ALLOWANCE 10-541-750	9,000	9,000		
WELLNESS PROGRAM 10-541-762	5,000	5,000		
TOTAL ABANDONED VEHICLE	150,000	150,000		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY WELFARE				
SALARY, DIRECTOR 10-565-104	25,025	25,025		
SALARY DRIVER 10-565-105	11,440	11,440		
SALARY VAN DRIVER 10-565-106	9,880	9,880		
SALARY SECRETARY 10-565-114	20,020	20,020		
NUTRI CENTER PART TIME 10-565-115	9,880	9,880		
SOCIAL SECURITY 10-565-200	5,833	6,598		
RETIREMENT 10-565-210	2,646	2,220		
OFFICE SUPPLIES 10-565-311	310	310		
TRAVEL /MEALS/WORKSHOPS 10-565-312	1,200	1,200		
REPAIRS 10-565-330	500	500		
UTILITIES & TELEPHONE 10-565-355	4,500	4,500		
FUEL, OIL, & TIRES 10-565-375	2,500	2,500		
INDIGENT HEALTH 10-565-416	25,000	25,000		
FOOD ASSISTANCE (GRANT) 10-565-422	6,000	6,000		
COUNTY ASSISTANCE 10-565-423	3,000	3,000		
NUTRI CENTER DONATION EXPENSE 10-565-425	200	200		
FOOD ASSISTANCE PLATE 10-565-485		10,000		
NUTRI CENTER EXPENSE 10-565-483	2,500	2,500		
TOTAL COUNTY WELFARE	130,434	140,773		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
CULTURE				
COUNTY LIBRARY				
SALARY, LIBRARIAN 10-570-100	0	0		
SALARY, PART TIME 10-570-101	9,880	9,880		
SALARY, PART TIME 10-570-102	9,880	9,880		
SOCIAL SECURITY 10-570-200	1,512	1,512		
RETIREMENT 10-570-210	686	509		
OFFICE SUPPLIES 10-570-310	500	500		
BOOKS & SUBSCRIPTION 10-570-425	1,000	1,000		
LIBRARY DONATIONS EXPENSES 10-570-427	500	500		
TOTAL CULTURE	23,958	23,781		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
FRANCHISE FEE EXPENSE				
FRANCHISE FEE EXPENSE 10-595-345	0	0		
TOTAL FRANCHISE FEE EXPENSE	0	0		
HEALTH INSURANCE BENEFITS				
GROUP HEALTH INS BENEFIT 10-600-606	570,000	570,000		
TOTAL HEALTH INS BENEFIT	570,000	570,000		
TOTAL GENERAL FUND EXPENDITURES	4,800,138	5,301,263		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JHC ASSISTANT DISTRICT TAX				
PART TIME CUSTODIAN COURTHOUSE 67-400-100	9,880	9,880		
PART TIME CUSTODIAN SHERIFF'S DEPARTMENT 67-400-101	9,880	9,880		
SOCIAL SECURITY 67-400-200	1,512	1,512		
RETIREMENT 67-400-210	686	508		
COMPUTER LEASE (911/LAPTOP) 67-400-310	0	0		
UNFORSEEN CONTINGENCIES 67-400-408	75,659	8,286		
MICROSOFT E-MAIL SECURITY 67-400-409	21,600	21,600		
ECONOMIC DEVELOPMENT/ GRANT WRITER 67-400-412	32,500	32,500		
FEDERAL MATCH 67-400-413	20,000	20,000		
TEXAS ASSOCIATION DUES 67-400-414	750	750		
STDC DUES 67-400-415	2,050	2,050		
AMBULANCE CONTRACT 67-400-416	0	0		
HALO CONTRIBUTION 67-400-418	1,500	1,500		
ADMINISTRATIVE JUDGE 67-400-422	1,000	1,000		
TELEPHONE /PRINCIPAL 67-400-425	0	0		
TELEPHONE/INTEREST 67-400-426	0	0		
ADMINISTRATIVE JUDGE TRAVEL 67-400-427	1,000	1,000		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
CIRA E-MAIL 67-400-442	0	0		
COMPUTER TECHNICIAN 67-400-480	50,000	50,000		
LEGAL FEES 67-400-481	25,000	25,000		
GREAT AMERICA FINANCIAL SERVICES 67-400-483	22,034	22,034		
ADVERTISEMENT 67-400-650	3,500	3,500		
COURTHOUSE REPAIRS 67-400-670	15,000	15,000		
PLUMBING, ELECTRIAL, AC REPAIR 67-400-675	6,000	6,000		
MEDICAL EXAMINER 67-400-686	15,000	0		
INDIGENT HEALTH 67-400-687	0	0		
REAL ESTATE NOTE/AMERICAN LEGION	6,500	0		
REAL ESTATE NOTE/ZAMBRANO 67-400-700	5,000	5,000		
TOTAL JHC ASSISTANT DISTRICT TAX	326,051	237,000		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JHC TAX RELIEF				
SALARIES 66-400-100	40,000	40,000		
SOCIAL SECURITY 66-400-200	3,060	3,060		
RETIREMENT 66-400-210	1,388	1,220		
COUNTY MEMBERSHIP DUES 66-400-227	4,000	4,000		
CDW SMART PROTECTION 66-400-228	0	0		
TELEPHONE 66-400-325	0	0		
PUBLIC BLDGS REPAIRS 66-400-330	20,000	20,000		
UTILITIES 66-400-355	55,000	55,000		
WORKERS' COMP/UNEMPLOYMENT 66-400-400	12,000	12,000		
INSURANCE SUPPLEMENT- MEDICARE 66-400-402	0	0		
POSTAGE 66-400-404	45,000	45,000		
ELECTION EXPENSE 66-400-405	60,000	60,000		
APPRAISAL DISTRICT 66-400-406	194,000	116,000		
EMERGENCY USE 66-400-407	42,094	4,720		
INSURANCE OFFICAL BONDS 66-400-411	3,000	3,000		
AMBULANCE CONTRACT 66-400-416	0	0		
MHMR CONTRIBUTION 66-400-418	7,763	0		
COPIER MACHINE- TOSHIBA 66-400-420	24,000	24,000		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COMPREHENSIVE EQUIPMENT TAC 66-400-452	24,200	24,200		
LAW ENFORCEMENT TAC 66-400-453	17,000	19,000		
PUBLIC OFFICIAL TAC 66-400-454	11,000	13,000		
REGIONAL PUBLIC DEFENDER 66-400-457	1,000	1,000		
PEST CONTROL/BRUSH CONTROL 66-400-459	11,000	11,000		
TIME CLOCK RENEWAL 66-400-460	2,800	2,800		
OPEN GOV PROGRAM 66-400-470	0	0		
HOLIDAY PAY 66-400-485	0	0		
ANNUAL AUDIT FEE 66-400-486	39,000	39,000		
SUPPLEMENTAL DEATH BENEFIT 66-400-487	20,000	0		
EMERGENCY MANAGEMENT 66-400-488	25,000	25,000		
TOTAL TAX RELIEF	662,305	523,000		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JHC HEALTH SERVICES TAX				
SALES TAX OVERPYMNT FEES (2%) 31-400-215	0	0		
EMERGENCY USE 31-400-407	134,468	132,237		
AMBULANCE CONTRACT 31-400-416	200,000	200,000		
MHMR CONTRIBUTION 31-400-419	0	0		
INDIGENT HEALTH PROGRAM 31-400-424	40,000	40,000		
BORDER REGION		7,763		
MEDICAL EXAMINER 31-400-427	0	15,000		
ENDING BALANCE				
TOTAL JHC HEALTH SERVICE TAX	374,468	395,000		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
JHC HOTEL/MOTEL TAX				
JHC VAQUERO ASSOCIATION 52-400-300	2,500	2,500		
JHC MUSEUM FOUNDATION 52-400-302	12,000	5,000		
JHC FAIR ASSOCIATION 52-400-303	2,500	2,500		
JHC HEBBRONVILLE 4-H 52-400-304	1,500	1,500		
HEBBRONVILLE LITTLE LEAGUE 52-400-305	3,000	3,000		
ECONOMIC DEVELOPMENT 52-400-306	10,000	10,000		
SWBIP PAYMENT 52-400-406	0	20,000		
EMERGENCY USE 52-400-407	5,000	20,350		
ECONOMIC DEVELOPMENT GRANT WRITER 52-400-412	25,000	25,000		
WEBSITE (TAC) 52-400-413	3,550	3,550		
HISTORIAL COMMISSION 52-400-415	5,000	5,000		
PROMOTING JIM HOGG COUNTY 52-400-416	15,000	20,000		
VAQUERO MONUMENT		15,000		
HEBBRONVILLE PEE WEE FOOTBALL 52-400-418	2,500	2,500		
ENDING BALANCE	0	0		
TOTAL HOTEL/MOTEL TAX	87,550	135,900		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
TOTAL GENERAL FUND EXPENDITURES	4,800,138	5,301,263		
TOTAL SALES TAX EXPENDITURES	1,450,374	1,290,900		
TOTAL GENERAL REVENUE	4,800,138	5,301,263		
TOTAL SALES TAX REVENUE	1,450,374	1,290,900		
GENERAL FUND BALANCE	1,714,612	2,284,591		
SALES TAX BALANCE	357,722	200,900		
TOTAL GENERAL FUND & SALES TAX ENDING BALANCES	2,072,334	2,485,491		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
DEBT SERVICE FUND				
AD VALOREM TAXES 45-300-300	113,000	112,730		
INCOME DELINQUENT AD VALOREM TAXES 45-300-310	4,000	4,000		
PENALTIES & INTEREST 45-300-320	2,000	2,000		
INTEREST INCOME 45-300-500	0	0		
TOTAL RECEIPTS	119,000	118,730		
CASH BALANCE OCT 1,	65,000	65,270		
TOTAL AVAILABLE RESOURCES	184,000	184,000		
DEBT SERVICE EXPENDITURES				
LIMITED TAX REFUNDING BONDS SERIES 2019 PRINCIPAL	85,000	87,000		
LIMITED TAX REFUNDING BONDS SERIES 2019 INTEREST	28,000	25,730		
INTEREST, 2005 SERIES 45-400-496	0	0		
INTEREST, 2009 SERIES 45-400-497	0	0		
INTEREST, JAIL 45-400-498	0	0		
INTEREST, FURNITURE 45-400-499	0	0		
PRINCIPAL, 2005 SERIES 45-400-503	0	0		
PRINCIPAL, 2009 SERIES 45-400-504	0	0		

EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
PRINCIPAL, JAIL 45-400-505	0	0		
PRINCIPAL, FURNITURE 45-400-506	0	0		
PRINCIPAL, ADVANCE 45-400-600	0	0		
TOTAL EXPENDITURES	113,000	112,730		
ENDING BALANCE	71,000	71,270		
TOTAL EXPENDITURES & BALANCE	184,000	184,000		

ROAD & BRIDGE FUND REVENUE	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
AD VALOREM TAXES 11-300-300	1,386,888	1,417,209		
DELINQUET AD VAL TAXES 11-300-310	50,000	50,000		
PENALTY & INTEREST 11-300-320	35,000	35,000		
FEES VEHICLE REGISTRATION 11-300-330	220,000	220,000		
REFUNDS 11-300-331	50,000	50,000		
REIMB/ REPUBLIC CONTRACT 11-300-339	40,000	45,000		
SANITATION REVENUE 11-300-340	390,000	390,000		
TRASH EXTRA \$1 11-300-341	13,000	20,000		
TRASH LATE FEES 11-300-342	15,000	17,500		
TIRES TO LAREDO 11-300-343	7,000	0		
LOCAL ROLL OFFS TO LAREDO 11-300-344	20,000	20,000		
ONSITE TRASH FEES COLLECTED 11-300-345	4,000	4,000		
WEIGHT FEES 11-300-350	18,500	18,500		
BRUSH/DEBRIS FEES 11-300-360	0	0		
MISC INCOME 11-300-420	15,000	15,000		
DEPOSIT SOFTBALL PARK 11-300-452	0	0		
INTEREST INCOME 11-300-500	50,000	30,000		
AIRPORT PARKING 11-300-510	5,000	5,000		
AIRPORT FUEL 11-300-515	5,000	5,000		
AIRPORT HANGER FEES 11-300-525	2,000	2,000		

ROAD & BRIDGE FUND REVENUE	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
CD INTEREST 11-300-530		50,000		
AIRPORT LANDING FEES 11-300-520	82,028	82,028		
SWIMMING POOL FEES 11-300-600	1,500	1,500		
CO AGENT DONATIONS 11-300-650	0	0		
REPUBLIC FRANCHISE FEES FOR COMMERCIAL ACCOUNTS	2,000	2,000		
TAC REIMBURSEMENTS FOR CONFERENCE 11-300-532	7,000	0		
ANIMAL CONTROL FEES 11-300-657	2,000	2,000		
TOTAL RECEIPTS	2,420,916	2,481,737		
OPENING BALANCES OCTOBER 1,	1,481,772	1,552,513		
TRANSFER FROM GENERAL FUND	0			
TOTAL RESOURCES	3,902,688	4,034,250		

ROAD & BRIDGE EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
COUNTY WIDE EXPENDITURES				
SALARY, COMM PCT #1 11-410-100	31,734	31,734		
SALARY, COUNTY JUDGE 11-410-101	22,313	23,190		
SALARY SECRETARY 11-410-102	20,020	20,020		
SALARY, COMM PCT #2 11-410-103	31,734	31,734		
SALARY, COMM PCT #3 11-410-104	31,734	31,734		
SALARY, COMM PCT #4 11-410-105	31,734	31,734		
SOCIAL SECURITY 11-410-200	12,949	13,016		
RETIREMENT 11-410-210	5,874	4,345		
OFFICE SUPPLIES 11-410-310	1,000	1,000		
SECRETARY TRAVEL 11-410-324	1,500	2,500		
CONFERENCE CO. JUDGE 11-410-325	4,000	6,000		
CONFERENCE COMM PCT #1 11-410-326	2,500	2,500		
CONFERENCE COMM PCT #2 11-410-327	2,500	2,500		
CONFERENCE COMM PCT #3 11-410-328	2,500	2,500		
CONFERENCE COMM PCT #4 11-410-329	2,500	2,500		
COMPUTER LEASE PCT #1 & PCT #4 11-410-331	0	0		
TOTAL COUNTY WIDE	204,592	207,007		

ROAD & BRIDGE EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
PRECINT EXPENDITURES				
SALARY, COUNTY FOREMAN 11-420-100	30,000	30,000		
SALARY, FOOD PANTRY CLERK 11-420-110	10,920	10,920		
SALARY, FOOD PANTRY CLERK 11-420-110	10,400	10,400		
SALARY, UTILITY PCT #3 11-420-111	19,565	19,565		
PART TIME MAIL CLERK 11-420-112	9,880	9,880		
SALARY, MECHANIC 11-420-113	28,556	28,556		
SALARY,ASST MECHANIC / UTILITY 11-420-114	0	0		
SALARY,ASST MECHANIC / UTILITY 11-420-115	25,990	25,990		
SALARY, UTILITY PCT #2 11-420-119	19,565	19,565		
SALARY, LOADER OPERATOR (COUNTY WIDE) 11-420-121	22,295	22,295		
SALARY, CDL DRIVER 11-420-124	23,660	24,115		
SALARY, OPERATOR / MOWER/BACKHOE 11-420-125	20,475	20,475		
SALARY,UTILITY PCT #4 11-420-137	19,565	19,565		
SALARY,UTILITY PCT #1 11-420-144	20,930	20,930		
SALARY, SECRETARY 11-420-149	20,930	20,020		
SALARY, HEAVY EQUIPT OPERATOR 11-420-163	27,300	27,300		

ROAD & BRIDGE EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
SALARY, UTILITY PCT #2 11-420-165	21,385	21,385		
SALARY, UTILITY PCT #4 11-420-166	20,930	20,930		
SALARY, UTILITY/CO WIDE 11-420-167	19,565	19,565		
SALARY, RECYCLER (CDL) 11-420-170	24,115	24,115		
SALARY, CDL DRIVER PCT#1 11-420-171	19,565	19,565		
SALARY, UTILITY (PART TIME) 11-420-172	10,400	10,400		
SALARY, UTILITY PCT #3 11-420-173	20,930	20,930		
SALARY, ROLL-OFF TRUCK DRIVER 11-420-175	24,115	24,115		
SALARY, LOADER OPERATOR (CDL) 11-420-176	23,205	23,205		
CONTRACT INSPECTOR 11-420-177	18,720	18,720		
SOCIAL SECURITY 11-420-200	39,242	39,207		
RETIREMENT 11-420-210	17,800	12,706		
WC/UNEMPLOYMENT 11-420-215	20,000	20,000		
UNEMPLOYMENT DEFICIT 11-420-216	0	0		
DUMPSTER/SUPPLIES & COMPUTER 11-420-310	1,000	2,000		
COPIER LEASE 11-420-311	1,100	1,100		
TRAVEL/TRAINING 11-420-325	1,000	1,500		
MEALS/ONE DAY TRAVEL 11-420-326	1,500	1,500		
PARTS & REPAIRS 11-420-330	60,000	60,000		

ROAD & BRIDGE EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
UTILITIES & TELEPHONE 11-420-355	90,000	90,000		
FUEL, OIL, & TIRES 11-420-375	100,000	100,000		
UNIFORMS 11-420-380	8,000	10,000		
INSURANCE-PROPERTY 11-420-400	60,000	70,000		
TRACKERS	3,240	3,240		
EMERGENCY USE 11-420-407	42,471	162,123		
CO. VEHICLE INSURANCE 11-420-412	25,000	25,000		
STREET MATERIALS 11-420-434	25,000	25,000		
ROLL-OFF (2) 11-420-435	0	0		
MULCHER GRINDER 11-420-438	30,000	30,000		
HEAVY EQUIPMENT NOTE 11-420-444	49,000	49,000		
PURCHASE EQUIPMENT 11-420-501	40,000	40,000		
STREET LIGHTS & SIGNS PCT#1 11-420-671	2,000	2,000		
STREET LIGHTS & SIGNS PCT #2 11-420-672	2,000	2,000		
STREET LIGHTS & SIGNS PCT #3 11-420-674	2,000	2,000		
STREET LIGHTS & SIGNS PCT #4 11-420-675	2,000	2,000		
STREET IMPROVEMENTS 11-420-677	50,000	75,000		
TOTAL MOTOR POOL	1,185,314	1,337,882		

ROAD & BRIDGE EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
SANITATION DEPARTMENT				
SALARY ANIMAL CONTROL 11-430-100	24,570	24,570		
SALARY ANIMAL CONTROL PART-TIME	10,400	10,400		
SALARY SECRETARY 11-430-101	21,840	22,295		
TRAPPER 11-430-109	36,900	36,900		
SOCIAL SECURITY 11-430-200	4,346	4,381		
RETIREMENT 11-430-210	1,972	1,473		
DOG POUND EXPENSE 11-430-220	6,000	6,000		
TRASH PRICE INDEX EXPENSE 11-430-230	0	0		
TRASH TRANSFER EXPENSE 11-430-240	0	0		
BRUSH HAULING REPUBLIC (372) 11-430-241	76,000	76,000		
BRUSH HAULING REPUBLIC (TONAGE) 11-430-242	66,000	66,000		
TIRES TO LAREDO 11-430-243	4,000	4,000		
REPUBLIC SERVICES 11-430-245	360,000	360,000		
TRASH DEPARTMENT/ OFFICE SUPPLIES 11-430-310	1,000	1,000		
TRAINING EXPENSE 11-430-325	1,000	1,000		
REPAIRS 11-430-330	1,000	3,000		
COPIER LEASE 11-430-331	0	0		
ANIMAL CONTROL EQUIPMENT 11-430-335	1,200	1,200		
TOTAL SANITATION	616,228	618,219		

ROAD & BRIDGE EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
PUBLIC PARKS & BUILDINGS				
SALARY, SUPERVISOR 11-440-100	26,845	27,300		
SALARY, REC MAINT. (PART TIME) 11-440-102	9,880	9,880		
SALARY, PARK MAINT. 11-440-103	19,565	19,565		
SALARY 11-440-104	0	0		
SOCIAL SECURITY 11-440-200	4,307	4,341		
RETIREMENT 11-440-210	1,954	1,206		
SUPPLIES 11-440-310	1,500	1,500		
TRAVEL 11-440-325	1,500	1,500		
REPAIRS/EQUIPMENT 11-440-330	9,000	9,000		
CAPITAL OUTLAY / JOHN DEERE 11-440-440	10,000	10,000		
TOTAL PUBLIC PARKS & BUILDINGS	84,551	84,292		

ROAD & BRIDGE EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
AIRPORT				
SUPPLIES 11-450-310	300	300		
AIRPORT INSPECTION 11-450-356	4,000	4,000		
AIRPORT MAINTENANCE 11-450-357	1,000	1,000		
DATA LINK SERVICE 11-450-358	810	810		
AIRPORT MAINTENANCE CONTRACT 11-450-413	1,500	1,500		
REPAIRS 11-450-330	1,000	1,000		
AWOS GRANT MATCH	14,000	0		
AIRPORT/ AT&T	6,000	6,000		
AIRPORT CONSTRUCTION / CO MATCH 11-450-440	82,028	0		
TOTAL AIRPORT	110,638	14,610		

ROAD & BRIDGE EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	RESERVED FOR AMENDMENTS
AGRICULTURAL				
SALARY 11-590-100	14,943	14,943		
SOCIAL SECURITY 11-590-200	1,144	1,144		
OFFICE SUPPLIES 11-590-310	866	1,000		
TRAVEL 11-590-325	2,500	2,500		
AGENT DUES 11-590-326	140	140		
TOTAL AGRICULTURAL	19,593	19,727		

ROAD & BRIDGE EXPENDITURES	BUDGET 2023-2024	BUDGET ESTIMATE 2024-2025	ADOPTED BY COMMISSIONERS' COURT	
HEALTH INSURANCE BENEFIT				
GROUP HEALTH INS BENEFIT 11-600-606	200,000	200,000		
TOTAL HEALTH INSURANCE BENEFIT	200,000	200,000		
TOTAL ROAD & BRIDGE EXPENDITURES	2,420,916	2,481,737		
TOTAL ROAD & BRIDGE REVENUES	3,902,688	4,034,250		
ENDING BALANCE	1,481,772	1,552,513		

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Jim Hogg County

361-527-3237

Taxing Unit Name

Phone (area code and number)

205 E. Tilley Hebbbronville, TX 78361

www.co.jim-hogg.tx.us

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	\$ 376,431,349
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	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 376,431,349
4.	Prior year total adopted tax rate.	\$ 0.792597 /\$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:..... \$ 0 B. Prior year values resulting from final court decisions:..... - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:..... \$ 0 B. Prior year disputed value:..... - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 376,431,349
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>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.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 169,530</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 400,850</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 570,380
11.	<p>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.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 570,380
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.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 375,860,969
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,979,062
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	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,979,062
18.	<p>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</p> <p>A. Certified values: \$ 381,803,387</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 2,755,666</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the 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 - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 384,559,053

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	\$ 1,095,030
	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	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 1,095,030
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	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 385,654,083
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	\$ 0
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	\$ 4,989,940
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 4,989,940
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 380,664,143
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.782595 /\$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	\$ 1.165783 /\$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.	\$ 0.762572 /\$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> .	\$ 376,431,349

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 2,870,560
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>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..... + \$ 0</p> <p>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..... - \$ 0</p> <p>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. +/- \$ 0</p> <p>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..... \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 2,870,560
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 380,664,143
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.754092 /\$100
34.	Rate adjustment for state criminal justice mandate.²³	
	<p>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. \$ 0</p> <p>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..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴	
	<p>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..... \$ 0</p> <p>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..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
	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.....	\$ 36,824
	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.....	\$ 22,577
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.003742 /\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.000296 /\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000296 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
	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.....	\$ 0
	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.	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ 0
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.754388 /\$100
40.	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.	
	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	\$ 551,554
	B. Divide Line 40A by Line 32 and multiply by \$100	\$ 0.144892 /\$100
	C. Add Line 40B to Line 39.	\$ 0.899280 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.930754 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	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: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. 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).	\$ 0.000000 / \$100
42.	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: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. 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 Enter debt amount \$ 112,730 B. Subtract unencumbered fund amount used to reduce total debt - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 112,730
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 112,730
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate 98.00 % C. Enter the 2022 actual collection rate 98.00 % D. Enter the 2021 actual collection rate 101.00 % 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	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 112,730
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 385,654,083
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.029230 / \$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.959984 / \$100
D49.	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.	\$ 0.000000 / \$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 §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 1.357151 /\$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. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 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.	\$ 512,709
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 385,654,083
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.132945 /\$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> .	\$ 1.165783 /\$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.	\$ 1.165783 /\$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> .	\$ 1.357151 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 1.224206 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 385,654,083
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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).	\$ 1.224206 /\$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

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

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. If the number is less than zero, enter zero.....	\$ 1.380999 /\$100 \$ 0.208551 /\$100 \$ 1.172448 /\$100 \$ 1.181639 /\$100 \$ -0.009191 /\$100 \$ 376,342,489 \$ 0
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. If the number is less than zero, enter zero.....	\$ 1.278983 /\$100 \$ 0.123177 /\$100 \$ 1.155806 /\$100 \$ 1.189042 /\$100 \$ -0.033236 /\$100 \$ 358,164,897 \$ 0
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. If the number is less than zero, enter zero.....	\$ 1.302329 /\$100 \$ 0.000000 /\$100 \$ 1.302329 /\$100 \$ 1.189042 /\$100 \$ 0.113287 /\$100 \$ 337,289,671 \$ 382,105
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 382,105 /\$100
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	\$ 0.099079 /\$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)	\$ 1.323285 /\$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 §526.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §526.0501(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> .	\$ 1.138125 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 385,654,083
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.129649 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.029230 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 1.297004 /\$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> .	\$ 1.181639 /\$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.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 375,860,969
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 380,664,143
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(8-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 §26.042(c)

⁵⁰ 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).	\$ 1.323285 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 1.165783 /\$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: 27

Voter-approval tax rate. \$ 1.323285 /\$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: 68

De minimis rate. \$ 1.297004 /\$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.⁵²

**print
here**

Norma Liza S. Hinojosa

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

7-29-2024

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Jim Hogg County

Farm to Market/ Flood Control

361-527-3237

Taxing Unit Name

Phone (area code and number)

205 E. Tilley Hebbbronville, TX 78361

www.co.jim-hogg.tx.us

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	\$ 374,716,069
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	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 374,716,069
4.	Prior year total adopted tax rate.	\$ 0.253432 /\$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:.....	\$ 0
	B. Prior year values resulting from final court decisions:.....	-\$ 0
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 0
	B. Prior year disputed value:.....	-\$ 0
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 374,716,069
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. 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: \$ 169,530 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 346,850 C. Value loss. Add A and B. ⁶	\$ 516,380
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: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 516,380
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.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 374,199,689
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 948,341
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	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 948,341
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: \$ 380,107,657 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 2,755,666 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 - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 382,863,323

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	\$ 1,095,030
	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	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 1,095,030
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	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 383,958,353
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	\$ 0
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	\$ 4,980,940
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 4,980,940
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 378,977,413
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.250236 /\$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	\$ 1.165783 /\$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.	\$ 0.253432 /\$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> .	\$ 374,716,069

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 949,650
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>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. + \$ 0</p> <p>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. - \$ 0</p> <p>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. +/- \$ 0</p> <p>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. \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 949,650
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 378,977,413
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.250582 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>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. \$ 0</p> <p>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. - \$ 0</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>	\$ _____ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>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. \$ 0</p> <p>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. - \$ 0</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>	\$ _____ /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ 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. \$ 0 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. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ 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. \$ 0 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. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 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.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.250582 /\$100
40.	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. 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 \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 40B to Line 39.	\$ 0.250582 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.259352 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	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: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. 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).	\$ 0.000000 / \$100
42.	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: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. 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 Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 0.00 % B. Enter the prior year actual collection rate..... 0.00 % C. Enter the 2022 actual collection rate. 0.00 % D. Enter the 2021 actual collection rate. 0.00 % 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	0.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 383,958,353
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 / \$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.259352 / \$100
D49.	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.	\$ 0.000000 / \$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 1.357151 /\$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. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 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.	\$ 512,709
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 385,654,083
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.132945 /\$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> .	\$ 1.165783 /\$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.	\$ 1.165783 /\$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> .	\$ 1.357151 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 1.224206 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 385,654,083
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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).	\$ 1.224206 /\$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

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

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).....	\$ 1.380999 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.208551 /\$100
	C. Subtract B from A.....	\$ 1.172448 /\$100
	D. Adopted Tax Rate.....	\$ 1.181639 /\$100
	E. Subtract D from C.....	\$ -0.009191 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 376,342,489
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
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).....	\$ 1.278983 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.123177 /\$100
	C. Subtract B from A.....	\$ 1.155806 /\$100
	D. Adopted Tax Rate.....	\$ 1.189042 /\$100
	E. Subtract D from C.....	\$ -0.033236 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 358,164,897
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
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).....	\$ 1.302329 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 1.302329 /\$100
	D. Adopted Tax Rate.....	\$ 1.189042 /\$100
	E. Subtract D from C.....	\$ 0.113287 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 337,289,671
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 382,105
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 382,105 /\$100
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	\$ 0.099079 /\$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)	\$ 1.323285 /\$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> .	\$ 1.138125 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 385,654,083
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.129649 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.029230 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 1.297004 /\$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> .	\$ 1.181639 /\$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 Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 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.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 375,860,969
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 380,664,143
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(8-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 §26.042(c)

⁵⁰ 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).	\$ 1.323285 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 1.165783 /\$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: 27

Voter-approval tax rate. \$ 1.323285 /\$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: 68

De minimis rate. \$ 1.297004 /\$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.⁵²

**print
here**

Norma Liza S. Hinojosa

Printed Name of Taxing Unit Representative

**sign
here**


Taxing Unit Representative

Date

7-29-2024

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Jim Hogg County

Special Road and Bridge

361-527-3237

Taxing Unit Name

Phone (area code and number)

205 E. Tilley Hebbronville, TX 78361

www.co.jim-hogg.tx.us

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	\$ 373,774,100
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	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 373,774,100
4.	Prior year total adopted tax rate.	\$ 0.135610 /\$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: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 373,774,100
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. 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: \$ 169,530 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 400,850 C. Value loss. Add A and B. ⁶	\$ 570,380
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: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 570,380
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.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 373,203,720
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 506,101
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	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 506,101
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: \$ 381,803,387 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 2,755,666 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 - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 384,559,053

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	\$ 1,095,030
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	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 1,095,030
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	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 385,654,083
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	\$ 0
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	\$ 4,989,940
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 4,989,940
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 380,664,143
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.132952 /\$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	\$ 1.165783 /\$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.	\$ 0.135610 /\$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> .	\$ 373,774,100

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 506,875
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>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. + \$ 0</p> <p>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. - \$ 0</p> <p>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. +/- \$ 0</p> <p>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. \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 506,875
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 380,664,143
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.133155 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>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. \$ 0</p> <p>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. - \$ 0</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>	\$ _____/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>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. \$ 0</p> <p>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. - \$ 0</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>	\$ _____/\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
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. \$ 0	
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. \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100	
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100	
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
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. \$ 0	
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. \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100	
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100	
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0	
B.	Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$	
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.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.133155 /\$100
40.	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.	
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 \$ 0	
B.	Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100	
C.	Add Line 40B to Line 39.	\$ 0.133155 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.137815 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	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: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. 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).	\$ 0.000000 / \$100
42.	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: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. 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 Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 0.00 % B. Enter the prior year actual collection rate 0.00 % C. Enter the 2022 actual collection rate 0.00 % D. Enter the 2021 actual collection rate 0.00 % 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	0.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 385,654,083
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 / \$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.137815 / \$100
D49.	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.	\$ 0.000000 / \$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 §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 1.357151 /\$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. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 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.	\$ 512,709
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 385,654,083
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.132945 /\$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> .	\$ 1.165783 /\$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.	\$ 1.165783 /\$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> .	\$ 1.357151 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 1.224206 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 385,654,083
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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).	\$ 1.224206 /\$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

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

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).....	\$ 1.380999 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.208551 /\$100
	C. Subtract B from A.....	\$ 1.172448 /\$100
	D. Adopted Tax Rate.....	\$ 1.181639 /\$100
	E. Subtract D from C.....	\$ -0.009191 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 376,342,489
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
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).....	\$ 1.278983 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.123177 /\$100
	C. Subtract B from A.....	\$ 1.155806 /\$100
	D. Adopted Tax Rate.....	\$ 1.189042 /\$100
	E. Subtract D from C.....	\$ -0.033236 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 358,164,897
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
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).....	\$ 1.302329 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 1.302329 /\$100
	D. Adopted Tax Rate.....	\$ 1.189042 /\$100
	E. Subtract D from C.....	\$ 0.113287 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 337,289,671
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 382,105
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 382,105 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.099079 /\$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)	\$ 1.323285 /\$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> .	\$ 1.138125 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 385,654,083
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.129649 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.029230 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 1.297004 /\$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> .	\$ 1.181639 /\$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 Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 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.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 375,860,969
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 380,664,143
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(8-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 §26.042(c)

⁵¹ 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).	\$ 1.323285 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 1.165783 /\$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: 27

Voter-approval tax rate. \$ 1.323285 /\$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: 68

De minimis rate. \$ 1.297004 /\$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.⁵²

**print
here**

Norma Liza S. Hinojosa

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

7-29-2024

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)