

City of Chico

2023-2024 Budget

Cover Page

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR’S BUDGET BY AN AMOUNT OF \$8,532, WHICH IS A 2.62% 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 \$3,785.

THE RECORD VOTE OF EACH MEMBER OF THE CITY COUNCIL OF THE CITY OF CHICO IS AS FOLLOWS:

	FAVOR	AGAINST	ABSTAIN NOT VOTING
Colleen Self, Mayor	_____	_____	_____
Hannah Avants, Council Member	_____	_____	_____
Jimmy Counts, Council Member	_____	_____	_____
Jamie Gunstanson, Council Member	_____	_____	_____
Ronnie McGuire, Council Member	_____	_____	_____
Jack Souther, Council Member	_____	_____	_____

THE CITY’S PROPERTY TAX RATE FOR THE PRECEDING & CURRENT FISCAL YEAR AS FOLLOWS:

2023-2024		2022-2023	
PROPOSED RATE	\$0.375246	\$0. 372456	ADOPTED RATE
NO-NEW REVENUE TAX RATE	\$0.367198	\$0. 364925	NO-NEW REVENUE TAX RATE
NO-NEW REVENUE MAINTENANCE & OPERATIONS TAX RATE	\$0.233781	\$0. 227339	NO-NEW REVENUE MAINTENANCE & OPERATIONS TAX RATE
PROPOSED M&O RATE	\$0.241963		
VOTER-APPROVAL TAX RATE	\$0.375246	\$0. 372456	VOTER-APPROVAL TAX RATE
DEBT RATE	\$0.133283	\$0. 137161	DEBT RATE

THE TOTAL ANNUAL AMOUNT OF MUNICIPAL DEBT OBLIGATIONS TO BE SECURED BY PROPERTY TAXES IS: \$118,655.18 (i.e., Principal=\$83,499.71; Interest=\$35,155.47).

CITY OF CHICO, TEXAS

ANNUAL OPERATING BUDGET FISCAL YEAR 2023 - 2024

PROPOSED

Colleen Self, Mayor
Hannah Avants, Alderwoman
Jimmy Counts, Alderman
Jamie Gunstanson, Alderwoman
Ronnie McGuire, Alderman
Jack Souther, Alderman

Rhonda Richey, City Secretary

ATTACHED EXHIBIT A
2023 – 2024 BUDGET

PROPOSED 2023/2024 BUDGET

August 12, 2023

CITY OF CHICO
ANNUAL BUDGET - FISCAL YEAR 2023 - 2024
GENERAL FUND REVENUES

<u>ACCT. NO.</u>	<u>NAME OF ACCOUNT</u>	<u>FYE 2023</u>	<u>THRU</u>	<u>PROJECTED</u>	<u>PROPOSED</u>
		<u>Adopted</u>	<u>9 - MONTHS</u>	<u>12 - MONTHS</u>	<u>FYE 2024</u>
5010	Interest Income	1,000.00	1,248.70	1,664.93	1,500.00
5030	Property Tax Collections - PROPOSED M & O Tax Rate \$0.241963/\$100	207,776.00	197,235.94	199,246.00	215,141.00
5035	Delinquent Property Tax Collections	3,500.00	1,082.59	1,443.45	1,500.00
5040	Penalty & Interest	2,500.00	1,743.77	2,325.03	2,400.00
5050	Franchise Fees	32,000.00	21,457.83	28,610.44	30,000.00
5060	Building Permit Fees	6,000.00	3,651.27	4,868.36	5,000.00
5100	Sales Tax	359,300.00	182,722.83	243,630.44	250,000.00
5110	Fines	1,500.00	948.00	1,264.00	1,500.00
5130	Sanitation Income	90,000.00	66,716.74	88,955.65	90,000.00
5140	Fire Department Donations	13,000.00	1,540.00	2,053.33	2,500.00
5147	Wise County Funding/Fire Department	58,000.00	45,194.73	60,259.64	61,000.00
5148	Fire Department Grant	-	11,842.75	15,790.33	210,000.00
5150	Fundraiser/Parks & Recreation	1,500.00	215.00	286.67	1,500.00
5160	Royalty Income	2,000.00	856.77	1,142.36	1,200.00
5170	Miscellaneous Income	500.00	1,027.11	1,369.48	1,200.00
5180	Copier, Fax and Notary Fees	100.00	87.00	116.00	100.00
	Net Insurance Proceeds	-	-	-	
5200	Warrants/Omni Fees	-	20.00	26.67	30.00
5240	Animal Control	200.00	35.00	46.67	50.00
5300	Rental Income	20,000.00	14,710.12	19,613.49	20,000.00
		<u>798,876.00</u>	<u>552,336.15</u>	<u>672,712.95</u>	<u>894,621.00</u>
	Total General Fund Revenue				
	From General Fund Checking at September 30, 2023	<u>2,500.00</u>			<u>38,570.60</u>
		<u>801,376.00</u>	<u>552,336.15</u>	<u>672,712.95</u>	<u>933,191.60</u>
	Total General Fund Revenue				

PROPOSED

PROPOSED 2023/2024 BUDGET

August 12, 2023

CITY OF CHICO
ANNUAL BUDGET - FISCAL YEAR 2023 - 2024
GENERAL FUND EXPENDITURES

<u>POLICE</u> <u>ACCT. NO.</u>	<u>NAME OF ACCOUNT</u>	<u>FYE 2023</u> <u>Adopted</u>	<u>THRU</u> <u>9 - MONTHS</u>	<u>PROJECTED</u> <u>12 - MONTHS</u>	<u>PROPOSED</u> <u>FYE 2024</u>
16010	Police/Senior Patrolman	9,000.00	-	-	9,000.00
16020	Salaries/Patrolmen (4)	26,000.00	9,431.00	12,574.67	20,000.00
16040	Salary/Municipal Judge	7,500.00	2,278.00	3,037.33	7,500.00
16045	Salary/Alternate Judge	350.00	-	-	-
16060	Payroll Taxes	6,000.00	2,732.53	3,643.37	5,000.00
16061	Longevity Stipend	1,500.00	-	-	-
16065	Lodging	400.00	-	-	-
16070	Vehicle Expense	500.00	40.00	53.33	500.00
16075	Oil & Gas	200.00	126.18	168.24	200.00
16080	Vehicle Rental	200.00	-	-	-
16090	Utilities	3,200.00	2,129.21	2,838.95	3,000.00
16110	Office Expense	4,000.00	655.29	873.72	2,000.00
16120	Insurance	1,800.00	1,230.75	1,641.00	1,800.00
16140	Building Maintenance & Repairs	500.00	506.99	675.99	700.00
16170	Miscellaneous Expense	200.00	-	-	-
16210	Professional Development	350.00	-	-	-
16230	Workers Comp Insurance	1,500.00	884.72	1,179.63	1,500.00
16250	Equipment Repairs	100.00	-	-	-
16260	Membership Dues	200.00	-	-	-
16270	Animal Control	1,700.00	35.00	46.67	50.00
16275	Warrant Fees Expense	200.00	-	-	-
16280	Chemical Analysis	150.00	-	-	-
	Contract Labor	80.00	-	-	-
16380	Medical Expense	300.00	-	-	-
	Total Police Department Expenditures	<u>65,930.00</u>	<u>20,049.67</u>	<u>26,732.89</u>	<u>51,250.00</u>

PROPOSED

PROPOSED 2023/2024 BUDGET

August 12, 2023

CITY OF CHICO
ANNUAL BUDGET - FISCAL YEAR 2023 - 2024
GENERAL FUND EXPENDITURES

ADMINISTRATION

<u>ACCT. NO.</u>	<u>NAME OF ACCOUNT</u>	<i>FYE 2023</i> <i>Adopted</i>	<i>THRU</i> <i>9 - MONTHS</i>	<i>PROJECTED</i> <i>12 - MONTHS</i>	<i>PROPOSED</i> <i>FYE 2024</i>
26010	Newspaper Ads & Notices - Website	3,500.00	3,524.05	4,698.73	5,000.00
26015	City Manager/Administrator-Staff	35,000.00	12,660.00	-	-
26030	Salary/City Secretary	41,600.00	30,998.00	41,330.67	43,397.20
26035	Salary/Code Enforcement & Inspections	40,000.00	8,896.88	11,862.51	-
26040	Texas Municipal Retirement System	4,200.00	2,932.90	3,910.53	4,200.00
26051	Longevity Stipend	700.00	-	-	700.00
26060	Payroll Taxes	20,000.00	6,551.02	8,734.69	8,800.00
26065	Lodging	400.00	-	-	-
26090	Utilities	50,000.00	42,475.55	56,634.07	60,000.00
26100	Election Expense	1,500.00	9,693.27	12,924.36	13,000.00
26110	Office Expense	6,000.00	7,964.20	10,618.93	12,000.00
26120	Insurance	37,000.00	33,120.85	44,161.13	45,000.00
26130	Legal & Accounting	15,000.00	39,274.44	52,365.92	50,000.00
26140	Building Maintenance & Repairs	5,000.00	54,015.94	72,021.25	75,000.00
26150	WCAD and Wise County Tax Office	6,000.00	4,278.00	5,704.00	6,000.00
26160	Jurors	240.00	-	-	-
26170	Miscellaneous Expenses	1,000.00	-	-	-
26180	Capital Outlay/Building	60,000.00	-	-	-
26210	Professional Development	4,000.00	140.00	186.67	250.00
26230	Workers Comp. Insurance	5,500.00	2,168.48	2,891.31	3,000.00
26240	Council Pay	2,500.00	1,925.00	2,566.67	3,000.00
26250	Contribution to Library	10,500.00	7,875.00	10,500.00	10,500.00
26260	Membership Dues	1,000.00	167.00	222.67	250.00
26350	Professional Services-Consultant	25,000.00	8,960.00	11,946.67	25,000.00
26370	Medical Insurance	30,000.00	17,334.32	23,112.43	30,000.00
Total Administration Expenditures		<u>405,640.00</u>	<u>294,954.90</u>	<u>376,393.20</u>	<u>395,097.20</u>

PROPOSED

PROPOSED 2023/2024 BUDGET

August 12, 2023

CITY OF CHICO
 ANNUAL BUDGET - FISCAL YEAR 2023 - 2024
 GENERAL FUND EXPENDITURES

<u>SANITATION</u> <u>ACCT. NO.</u>	<u>NAME OF ACCOUNT</u>	<i>FYE 2023</i> <i>Adopted</i>	<i>THRU</i> <i>9 - MONTHS</i>	<i>PROJECTED</i> <i>12 - MONTHS</i>	<i>PROPOSED</i> <i>FYE 2024</i>
36080	Sanitation Expense	85,000.00	64,510.99	86,014.65	87,000.00
30170	Miscellaneous Expense	-	-	-	-
	Total Sanitation Expense	<u>85,000.00</u>	<u>64,510.99</u>	<u>86,014.65</u>	<u>87,000.00</u>

PROPOSED

PROPOSED 2023/2024 BUDGET

August 12, 2023

CITY OF CHICO
ANNUAL BUDGET - FISCAL YEAR 2023 - 2024
GENERAL FUND EXPENDITURES

STREET DEPARTMENT

<u>ACCT. NO.</u>	<u>NAME OF ACCOUNT</u>	<i>FYE 2023</i> <i>Adopted</i>	<i>THRU</i> <i>9 - MONTHS</i>	<i>PROJECTED</i> <i>12 - MONTHS</i>	<i>PROPOSED</i> <i>FYE 2024</i>
46020	Salary/Director of Public Works	41,600.00	-	-	-
46030	Salary/Streets	7,956.00	28,820.00	38,426.67	40,348.00
46040	Texas Municipal Retirement System	2,000.00	1,633.86	2,178.48	2,200.00
46060	Payroll Taxes	7,500.00	4,196.25	5,595.00	6,000.00
46070	Vehicle Expense	3,200.00	1,686.49	2,248.65	2,500.00
46075	Oil and Gas	7,500.00	5,749.58	7,666.11	8,000.00
46080	Traffic & Street Signs	2,000.00	-	-	-
46140	Street Repair	50,000.00	3,248.32	4,331.09	30,000.00
46155	Supplies /Small Equipment	10,000.00	1,368.82	1,825.09	2,500.00
46325	Uniforms	3,600.00	2,806.23	3,741.64	4,000.00
46340	Equipment Maintenance	4,000.00	5,065.23	6,753.64	7,000.00
46345	Equipment Rental/Backhoe	1,000.00	-	-	-
46370	Medical Insurance	9,000.00	6,580.48	8,773.97	9,000.00
Total Street Department Expenditures		<u>149,356.00</u>	<u>61,155.26</u>	<u>81,540.35</u>	<u>111,548.00</u>

PROPOSED

PROPOSED 2023/2024 BUDGET

August 12, 2023

CITY OF CHICO
ANNUAL BUDGET - FISCAL YEAR 2023 - 2024
GENERAL FUND EXPENDITURES

FIRE DEPARTMENT

<u>ACCT. NO.</u>	<u>NAME OF ACCOUNT</u>	<i>FYE 2023</i> <i>Adopted</i>	<i>THRU</i> <i>9 - MONTHS</i>	<i>PROJECTED</i> <i>12 - MONTHS</i>	<i>PROPOSED</i> <i>FYE 2024</i>
56070	Vehicle Expense	1,500.00	31,555.00	42,073.33	210,000.00
56075	Oil and Gas	4,000.00	3,009.06	4,012.08	4,000.00
56080	Rescue Vehicle Supplies	1,500.00	-	-	-
56090	Utilities	8,000.00	6,823.04	9,097.39	9,000.00
56110	Maintenance/Equipment	3,000.00	876.25	1,168.33	2,000.00
56120	Insurance	15,000.00	7,323.56	9,764.75	12,000.00
56155	Supplies/Small Equipment	8,000.00	1,558.34	2,077.79	3,000.00
56170	Miscellaneous Expense	1,500.00	5,463.72	7,284.96	1,500.00
56175	Capital Outlay/Vehicle	-	-	-	-
56180	Capital Outlay/Equipment - New Bunker Gear	-	-	-	-
56185	Capital Outlay/Building	-	-	-	-
56190	Fundraiser Expense	6,500.00	100.22	133.63	1,000.00
56210	Professional Development	1,500.00	-	-	1,500.00
56260	Membership Dues	1,500.00	-	-	1,500.00
56320	Fire Prevention	250.00	-	-	250.00
56300	Note/Prin	27,000.00	22,907.06	30,542.75	26,246.40
56310	Note/Int	3,000.00	1,153.13	1,537.51	1,600.00
	Total Fire Department Expenditures	82,250.00	80,769.38	107,692.51	273,596.40

PROPOSED

PROPOSED 2023/2024 BUDGET

August 12, 2023

CITY OF CHICO
ANNUAL BUDGET FISCAL YEAR 2023 - 2024
GENERAL FUND EXPENDITURES

PARKS AND RECREATION

<u>ACCT. NO.</u>	<u>NAME OF ACCOUNT</u>	<i>FYE 2023</i> <i>Adopted</i>	<i>THRU</i> <i>9 - MONTHS</i>	<i>PROJECTED</i> <i>12 - MONTHS</i>	<i>PROPOSED</i> <i>FYE 2024</i>
66090	Utilities	3,000.00	1,356.42	1,808.56	2,000.00
66120	Insurance	-	-	-	-
66140	Maintenance & Repairs	2,500.00	5,075.00	6,766.67	5,000.00
66170	Miscellaneous Expense	1,200.00	350.67	467.56	1,200.00
66190	Capital Outlay/Equipment	-	-	-	-
66195	Capital Outlay/Land	-	-	-	-
66210	Professional Development	-	-	-	-
66260	Membership Dues	-	-	-	-
66265	Fundraiser Expense	500.00	-	-	-
66285	Contract Labor/Mowing	6,000.00	4,925.00	6,566.67	6,500.00
		<u>6,000.00</u>	<u>4,925.00</u>	<u>6,566.67</u>	<u>6,500.00</u>
	 Total Parks & Recreation Expenditures	 <u>13,200.00</u>	 <u>11,707.09</u>	 <u>15,609.45</u>	 <u>14,700.00</u>

GF REVENUES

933,191.60

GF EXPENSES

933,191.60

UNDER

-

PROPOSED

PROPOSED 2023/2024 BUDGET

August 12, 2023

CITY OF CHICO
ANNUAL BUDGET - FISCAL YEAR 2023 - 2024
DEBT SERVICE REVENUE AND EXPENDITURES

REVENUES

<u>ACCT. NO.</u>	<u>NAME OF ACCOUNT</u>	<i>FYE 2023</i> <i>Adopted</i>	<i>THRU</i> <i>9 - MONTHS</i>	<i>PROJECTED</i> <i>12 - MONTHS</i>	<i>PROPOSED</i> <i>FYE 2024</i>
5010	Interest	80.00	56.28	75.04	75.00
5030	Property Tax Collections - PROPOSED Debt Tax Rate \$0.133283/\$100	121,120.00	121,554.57	121,554.57	118,508.00
5035	Delinquent Tax Collections	1,900.00	797.69	1,063.59	1,100.00
5040	Penalty & Interest	<u>1,000.00</u>	<u>1,021.47</u>	<u>1,361.96</u>	<u>1,200.00</u>
Total Interest & Sinking Revenue		<u>124,100.00</u>	<u>123,430.01</u>	<u>124,055.16</u>	<u>120,883.00</u>

EXPENDITURES

16010	Interest - Time Warrants	21,087.18		21,087.18	18,776.97
16020	Interest - Bonds	17,631.50		17,631.50	16,378.50
17010	Principal - Time Warrants	46,189.50		46,189.50	48,499.71
17020	Principal - Bonds	35,000.00		35,000.00	35,000.00
18010	Miscellaneous Expense	4,191.82		4,191.82	2,227.82
8900	Transfer Out	<u>124,100.00</u>		<u>124,100.00</u>	<u>120,883.00</u>
Total Debt Service Expenditures		<u>124,100.00</u>		<u>124,100.00</u>	<u>120,883.00</u>

PROPOSED

PROPOSED 2023/2024 BUDGET

August 12, 2023

CITY OF CHICO
ANNUAL BUDGET - FISCAL YEAR 2023 - 2024
WATER AND SEWER REVENUE

<u>REVENUES</u> <u>ACCT. NO.</u>	<u>NAME OF ACCOUNT</u>	<i>FYE 2023</i> <i>Adopted</i>	<i>THRU</i> <i>9 - MONTHS</i>	<i>PROJECTED</i> <i>12 - MONTHS</i>	<i>PROPOSED</i> <i>FYE 2024</i>
5000	Water and Sewer Revenues	435,000.00	315,618.37	420,824.49	450,000.00
5010	Tapping Fees	6,500.00	1,250.00	1,666.67	2,500.00
5020	Penalty Revenue	12,000.00	7,042.13	9,389.51	10,000.00
5030	Miscellaneous Revenue	3,000.00	2,786.15	3,714.87	3,500.00
5040	Sale of Equipment	-	-	-	-
5070	Interest Revenue	100.00	1,438.22	1,917.63	2,000.00
7900	Transfer In - From GF I&S ACCT. NO. 5030	124,100.00	-	-	118,508.00
8900	Transfer Out	-	-	-	-
	Total Water and Sewer Revenue	580,700.00	328,134.87	437,513.16	586,508.00
	From Water & Sewer Checking at September 30, 2023	8,500.00			-
	TOTAL WATER AND SEWER REVENUE	589,200.00	328,134.87	437,513.16	586,508.00

PROPOSED

PROPOSED 2023/2024 BUDGET

August 12, 2023

CITY OF CHICO
ANNUAL BUDGET - FISCAL YEAR 2023 - 2024
WATER AND SEWER MAINTENANCE

WATER AND SEWER MAINTENANCE

<u>ACCT. NO.</u>	<u>NAME OF ACCOUNT</u>	FYE 2023 Adopted	THRU 9 - MONTHS	PROJECTED 12 - MONTHS	PROPOSED FYE 2024
	City Manager/Administrator-Staff	6,600.00	-	-	-
16020	Salary/Water and Sewer System	36,000.00	30,837.56	41,116.75	43,172.58
16025	Salary/Treatment Plant	34,000.00	31,030.00	41,373.33	43,442.00
16030	Salary/Clerk	33,000.00	23,622.56	31,496.75	33,071.58
16050	Newspaper Ads & Notices	3,200.00	-	-	1,500.00
16060	Water Purchases/West Wise	-	-	-	-
16065	Lodging	250.00	-	-	-
16070	Vehicle Maintenance	1,700.00	345.85	461.13	500.00
16075	Oil & Gas	4,000.00	1,528.44	2,037.92	2,500.00
16080	Sewer System Repair	-	-	-	-
16100	Miscellaneous Expense	531.32	241.14	321.52	350.00
16110	Utilities	38,000.00	37,336.42	49,781.89	48,000.00
16120	Insurance	5,000.00	3,764.90	5,019.87	5,200.00
16140	Payroll Taxes	6,000.00	26,654.89	35,539.85	6,000.00
16145	Longevity Stipend	1,050.00	-	-	1,050.00
16160	Water System Repairs	55,000.00	20,336.96	27,115.95	30,000.00
16165	Backflow Program	1,500.00	2,291.53	3,055.37	3,000.00
16180	Interest - Loan/Bond Debt - 2019 CO's	17,631.50	-	-	16,378.50
16190	Other Interest/Bank Loan - Time Warrant #59144	21,087.18	14,219.45	18,959.27	18,776.97
16210	Professional Development	1,000.00	138.75	185.00	200.00
16230	Workers Comp Insurance	950.00	515.94	687.92	700.00
16250	Supplies - Other	3,500.00	1,270.23	1,693.64	1,600.00
16270	Supplies - Office	9,000.00	3,335.90	4,447.87	3,500.00
16280	Lab Testing	18,000.00	18,967.45	25,289.93	20,000.00
16320	Inspections and Permits	6,000.00	361.81	482.41	500.00
16325	Ground Water Production Fees	7,000.00	11,711.58	15,615.44	15,000.00
16330	Treatment Plant Maintenance	130,000.00	45,984.45	61,312.60	60,000.00
16340	Equipment Maintenance	1,000.00	1,273.00	1,697.33	1,500.00
16350	Professional Services	13,000.00	8,228.73	10,971.64	13,000.00
16365	Legal	15,000.00	-	-	-
16370	Treatment Plant Calibration	1,000.00	-	-	-
16380	Medical (Physical)	300.00	-	-	-
	Capital Lease/Public Works Vehicles	-	-	-	18,000.00
19390	Texas Municipal Retirement System	3,500.00	4,106.94	5,475.92	5,500.00
16400	Medical Insurance	20,000.00	21,000.60	28,000.80	25,000.00
16800	Depreciation	102,000.00	76,500.00	102,000.00	102,000.00
	Total Water & Sewer Maintenance Expenditures	595,800.00	385,605.08	514,140.11	519,441.64

PROPOSED 2023/2024 BUDGET

August 12, 2023

(6,600.00)

67,066.36

CITY OF CHICO
ANNUAL BUDGET - FISCAL YEAR 2023 - 2024
WATER AND SEWER EXPENDITURES

WATER & SEWER ASSETS & LIABILITIES

<u>ACCT. NO.</u>	NAME OF ACCOUNT	<i>FYE 2023 Adopted</i>	<i>THRU 9 - MONTHS</i>	<i>PROJECTED 12 - MONTHS</i>	<i>PROPOSED FYE 2024</i>
1620	Water and Sewer System	50,000.00			
1630	Equipment/Mower				
2725	Loan Principal/Long Term (Bank) - Time Warrant #59144	46,190.00			48,499.71
2730	Capital Lease/Fire Truck	74,470.00			46,696.23
2735	Loan/Bond Debt Service - 2019 CO's	35,000.00			35,000.00
	Capital Lease/Public Works Vehicles	-			18,000.00
	Total Assets and Liabilities	<u>205,660.00</u>	<u>-</u>	<u>-</u>	<u>148,195.94</u>

PROPOSED

PROPOSED 2023/2024 BUDGET

August 12, 2023

CITY OF CHICO
ANNUAL BUDGET - FISCAL YEAR 2023 - 2024
CHICO 4B ECONOMIC DEVELOPMENT CORPORATION

EDC REVENUES

<u>ACCT. NO.</u>	<u>NAME OF ACCOUNT</u>	<i>FYE 2023</i>	<i>THRU</i>	<i>PROJECTED</i>	<i>PROPOSED</i>
		<i>Adopted</i>	<i>9 - MONTHS</i>	<i>12 - MONTHS</i>	<i>FYE 2024</i>
5010	Interest Income	650.00	801.19	1,068.25	1,200.00
5100	Sales Tax	131,000.00	75,756.60	101,008.80	110,000.00
	Total EDC Revenue	<u>131,650.00</u>	<u>76,557.79</u>	<u>102,077.05</u>	<u>111,200.00</u>
	EDC Checking Fund Balance at September 30, 2023	370,000.00	755,297.07	755,297.07	755,297.00
	Total EDC Revenue	<u><u>501,650.00</u></u>	<u><u>831,854.86</u></u>	<u><u>857,374.12</u></u>	<u><u>866,497.00</u></u>

EXPENDITURES

8900	Transfer Out - Website	2,000.00	-	-	-
96010	Ads. Notices & Promotional Advertising	3,000.00	1,200.00	1,600.00	3,000.00
96130	Legal & Accounting	10,000.00	840.00	1,120.00	2,000.00
96170	Miscellaneous Expense	2,000.00	-	-	2,000.00
96210	Professional Development	3,000.00	-	-	3,000.00
96215	Business Expense Assistance	404,300.00	-	-	770,497.00
96220	Park Expense	20,000.00	-	-	10,000.00
96225	Amortization - Business Promotion	56,350.00	-	-	75,000.00
96270	Office Expense	200.00	-	-	200.00
96285	Contract Labor	800.00	-	-	800.00
	Total EDC Expenditures	<u>501,650.00</u>	<u>2,040.00</u>	<u>2,720.00</u>	<u>866,497.00</u>

PROPOSED

APPENDIX ATTACHED

2023 – 2024 BUDGET

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Chico	940-644-2435
Taxing Unit Name	Phone (area code and number)
PO BOX 37, Chico TX 76431	
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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 87,984,936
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 87,984,936
4.	2022 total adopted tax rate.	\$ 0.372456 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values: \$ 0	
	B. 2022 values resulting from final court decisions: - \$ 0	
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value: \$ 0	
	B. 2022 disputed value: - \$ 0	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 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.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 87,984,936
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ 38,412</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 656,097</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 694,509
11.	<p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value: \$ 0</p> <p>B. 2023 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.	\$ 694,509
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 87,290,427
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 325,118
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 1,376
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 326,494
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 88,356,148</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</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: - \$ _____</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ _____</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 88,356,148

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.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>1,567,396</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>1,567,396</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>89,923,544</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>1,008,642</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>1,008,642</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>88,914,902</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.367198</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.235295</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>87,984,936</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 207,024
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 843</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 843</p> <p>E. Add Line 30 to 31D.</p>	\$ 207,867
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 88,914,902
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.233781 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

²² [Reserved for expansion]
²³ Tex. Tax Code §26.044
²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.233781</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.233781</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.241963</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 118,655</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 118,655</p>	\$ 118,655
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	\$ 0
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	\$ 118,655
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 99.00 %</p> <p>B. Enter the 2022 actual collection rate. 96.00 %</p> <p>C. Enter the 2021 actual collection rate. 95.98 %</p> <p>D. Enter the 2020 actual collection rate. 99.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	99.00 %
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ 119,853
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 89,923,544
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.133283 /\$100
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ 0.375246 /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$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 2023 county voter-approval tax rate.	\$ 0 /\$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 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 89,923,544
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.367198 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.367198 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.375246 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.375246 /\$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.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 89,923,544
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.375246 /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63. Year 3 component.	Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0 /\$100
D.	Adopted Tax Rate.....	\$ 0.372456 /\$100
E.	Subtract D from C.....	\$ -0.372456 /\$100
64. Year 2 component.	Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0 /\$100
D.	Adopted Tax Rate.....	\$ 0.425965 /\$100
E.	Subtract D from C.....	\$ -0.425965 /\$100
65. Year 1 component.	Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0 /\$100
B.	Unused increment rate (Line 64).....	\$ 0 /\$100
C.	Subtract B from A.....	\$ 0 /\$100
D.	Adopted Tax Rate.....	\$ 0.458107 /\$100
E.	Subtract D from C.....	\$ -0.458107 /\$100
66. 2023 unused increment rate.	Add Lines 63E, 64E and 65E.	\$ 0 /\$100
67. Total 2023 voter-approval tax rate, including the unused increment rate.	Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.375246 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.233781 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 89,923,544
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.556027 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.133283 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.923091 /\$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
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.372456 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 87,290,427
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 88,914,902
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.375246</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	\$ <u>0.367198</u> /\$100
Voter-approval tax rate. As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>49</u>	\$ <u>0.375246</u> /\$100
De minimis rate. If applicable, enter the 2023 de minimis rate from Line 72.	\$ <u>0.923091</u> /\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print here ▶ Rhonda Richey
 Printed Name of Taxing Unit Representative

sign here ▶ *Rhonda Richey*
 Taxing Unit Representative

08/08/2023
 Date

PROPOSED

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