



HILLSBORO

WHERE CONNECTION HAPPENS

CITY OF HILLSBORO

ANNUAL BUDGET

FISCAL YEAR

2024



HILLSBORO

WHERE CONNECTION HAPPENS

CITY COUNCIL MEMBERS

CITY OF HILLSBORO

MAYOR

M. SCOTT JOHNSON

MAYOR PRO TEM

LEANN RICHMOND, PLACE FIVE

COUNCIL MEMBERS

ERIC FLEMING, PLACE ONE

LARRY LLOYD, PLACE TWO

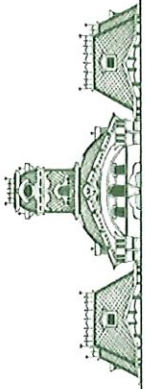
DANA ROBINSON, PLACE THREE

FRANCES ZARATE, PLACE FOUR

JAY JOLLY, PLACE SIX

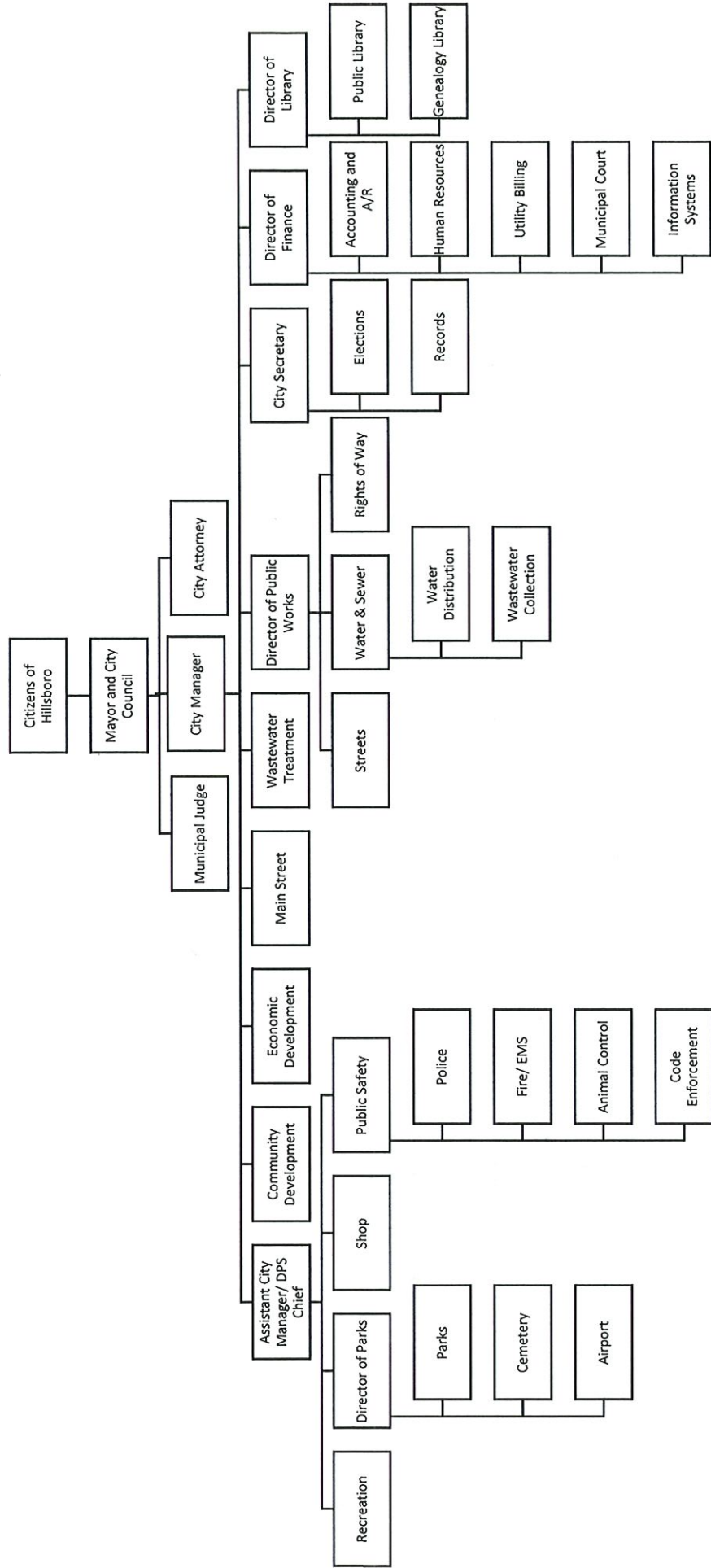
CITY MANAGER

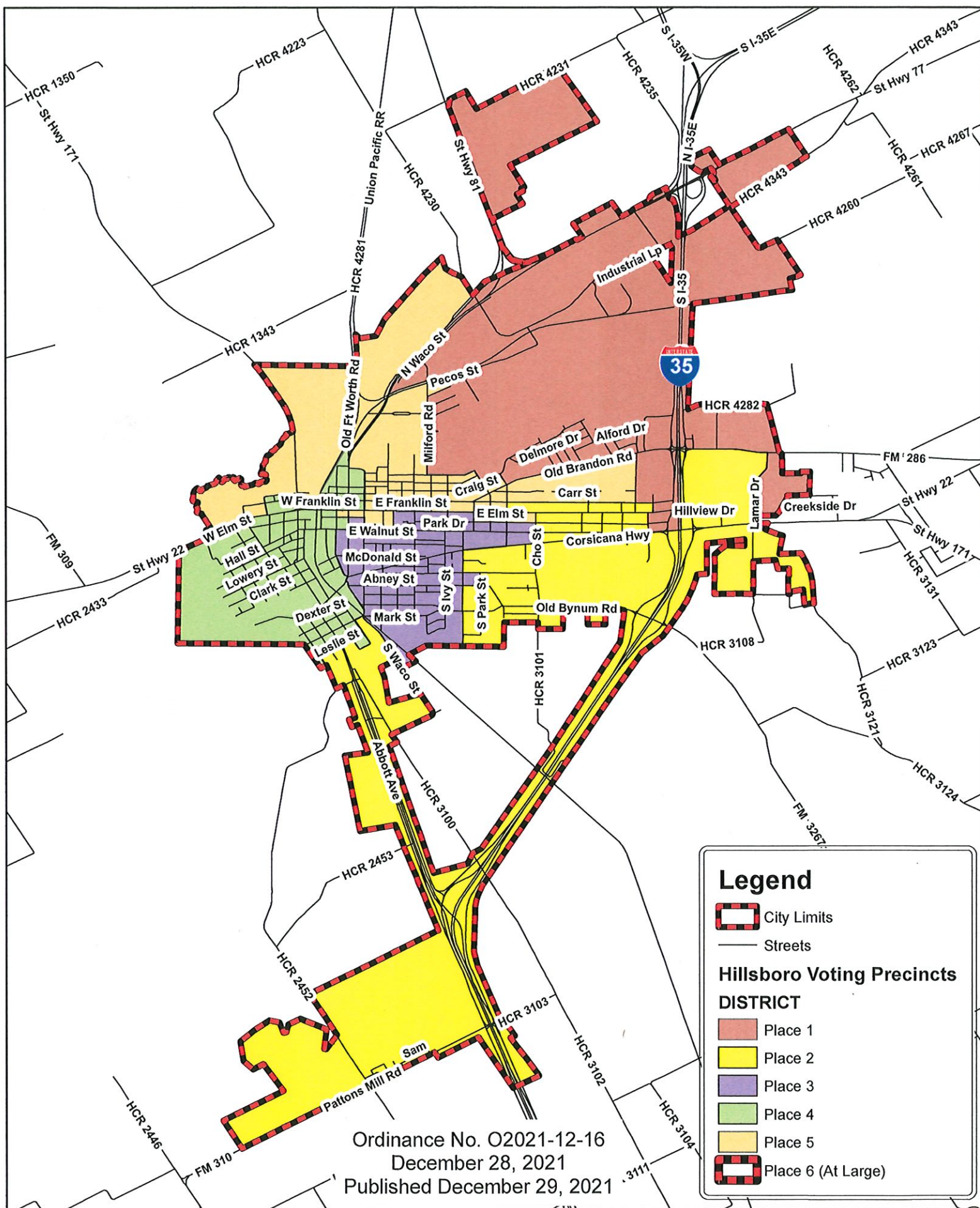
MEGAN HENDERSON



HILLSBORO

WHERE CONNECTION HAPPENS





THE CITY ORGANIZATION

The City of Hillsboro is a home rule City which operates under a Council-Manager form of government. All powers of the City shall be vested in the elective Council which enacts local legislation, adopts budgets, determines policies and employs the City Manager. The City Council consists of a Mayor and six council members with the appointment of a Mayor Pro Tem. The City Manager shall execute the laws and administer the government of the City.

The City government provides a broad range of goods and services to its citizens. The activities and personnel required to provide these goods and services are organized into broad managerial areas called Funds. Funds are separate fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.

Funds are further organized into functional groups called Departments. A Department is a group of related activities aimed at accomplishing a major City service or program (e.g. Police Department). A Department may be divided into smaller areas called Divisions. Divisions perform specific functions within the Department (e.g. Animal Control is a Division of the Police Department).

At the head of each Department is a Director who is an officer of the City. Directors have supervision and control of a Department and the Division within it, but are subject to supervision and control of the City Manager. A Department head may supervise more than one Department.

THE BUDGET PROCESS

The City Charter establishes the fiscal year, which begins the first day of October and ends on the last day of September each calendar year. Such fiscal year shall constitute the budget and accounting year. In order to have an adopted budget in place by the first day in October, the budget process must begin months before. Department Heads receive budget documents from the Finance Department. These documents contain information about the Department including historical expenditure amounts, current expenditure and budget amounts.

After receiving the budget request from the Departments, the City Manager, Assistant City Manager and Finance Director conduct a series of meetings with the individual Department Heads to review and discuss their budget requests. These meetings assist the City Manager to formulate his priorities.

The budget calendar that follows outlines the adoption process.

City of Hillsboro, Texas
BUDGET CALENDAR
FISCAL YEAR 2023-2024

July 18, 2023	Budget Workshop- Hear a Presentation and Deliberate on a Report by the City Manager and the Finance Director Concerning Preliminary Budget Projections
July 25, 2023	Deadline for Chief Appraiser to Certify Rolls to Taxing Units
August 1, 2023	Budget Workshop- Hear a Presentation and Deliberate on a Report by the City Manager and the Finance Director Concerning Preliminary Budget Projections
August 15, 2023	Regular Council Meeting- Hear and Deliberate on a Presentation Regarding the Proposed 2023-2024 Budget
August 15, 2023	Regular Council Meeting- Propose a 2023 Ad Valorem Tax Rate and Set Dates for Public Hearings
August 21, 2023	Publication of Public Notice and Hearings on the Proposed 2023-2024 Operating Budget in Hillsboro Newspaper
Sept. 19, 2023	Regular Council Meeting - Hold a Public Hearing, First Reading and Deliberate on an Ordinance Amending the Fiscal Year 2022-2023 Budget.
Sept. 19, 2023	Regular Council Meeting - Hold a Public Hearing to Adopt a 2022 Ad Valorem Tax Rate That Exceeds the No-New-Revenue Tax Rate (NNR) But Does Not Exceed the Voter-Approval Tax Rate (VAR)
Sept. 19, 2023	Regular Council Meeting - Hold a Public Hearing, First Reading and Deliberate on an Ordinance Adopting the Tax Rate for the Fiscal Year 2023-2024
Sept. 26, 2023	Special Council Meeting - Hold a Public Hearing, Second Reading and Deliberate and Act on an Ordinance Amending the Fiscal Year 2022-2023 Budget.
Sept. 26, 2023	Special Council Meeting - Hold a Public Hearing, Second Reading, Deliberate and Act on an Ordinance Adopting the Budget for Fiscal Year 2023-2024
Sept. 26, 2023	Special Council Meeting - Hold a Public Hearing, Second Reading, Deliberate and Act on an Ordinance Adopting the Tax Rate for the Fiscal Year 2023-2024

Office of City Secretary (254) 582-3271 Ext. 2410 jguy@hillsborotx.org



HILLSBORO

WHERE CONNECTION HAPPENS

GENERAL FUND

The General Fund is the City of Hillsboro's largest fund. This fund is expected to receive and disburse \$12,641,900 in the 2023-24 fiscal year in support of 21 departments and divisions. Human Resources Department is a new department for 2024. This fund receives revenues from as many as 55 different sources. The largest sources are sales tax, property taxes, franchise fees paid by utility companies, ambulance fees, and fines and tickets.

**CITY OF HILLSBORO
GENERAL FUND SUMMARY**

	ACTUAL 9/30/22	BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
REVENUES						
Taxes:						
Ad valorem	3,707,339.51	4,243,000.00	4,142,804.16	4,200,000.00	4,770,000.00	527,000.00
Sales	4,609,745.79	3,687,600.00	5,190,108.60	5,190,000.00	4,600,000.00	912,400.00
Franchise	597,312.52	552,000.00	529,275.74	544,000.00	679,000.00	127,000.00
Other	72,832.49	70,500.00	72,714.03	78,000.00	78,000.00	7,500.00
Licenses and permits	204,079.90	44,000.00	86,170.33	88,300.00	70,000.00	26,000.00
Fines and forfeitures	460,136.86	472,600.00	601,402.66	616,550.00	533,900.00	61,300.00
Intergovernmental	17,510.33	559,600.00	568,944.61	570,850.00	552,200.00	(7,400.00)
Interest and penalties	40,373.20	14,000.00	218,918.61	220,000.00	100,000.00	86,000.00
Charges for services	143,393.15	133,000.00	102,109.44	125,000.00	133,000.00	-
Cemetery lot sales and fees	47,058.39	43,100.00	26,450.00	33,100.00	43,100.00	-
Contributions	158,891.65	170,550.00	182,066.44	202,620.00	205,950.00	35,400.00
Other	217,598.00	30,250.00	157,797.32	163,715.00	29,750.00	(500.00)
Total revenues	<u>10,276,271.79</u>	<u>10,020,200.00</u>	<u>11,878,761.94</u>	<u>12,032,135.00</u>	<u>11,794,900.00</u>	<u>1,774,700.00</u>
EXPENDITURES						
Legislative	18,973.04	20,980.00	2,032.93	4,670.00	21,100.00	120.00
Human Resources	-	-	-	-	103,220.00	103,220.00
Administration	601,485.22	715,600.00	449,003.70	526,625.00	706,600.00	(9,000.00)
City Secretary	(296.00)	174,770.00	141,030.47	165,320.00	102,270.00	102,270.00
Streets	614,114.57	922,350.00	1,218,016.24	1,381,435.00	1,440,280.00	517,930.00
Police	3,135,811.52	4,986,380.00	4,429,542.35	4,817,335.00	4,881,280.00	(105,100.00)
Library	492,650.55	541,050.00	517,644.13	587,760.00	635,350.00	94,300.00
Fire	1,836,378.90	1,803,245.00	2,111,559.66	2,287,935.00	1,944,575.00	141,330.00
Municipal Court	198,040.86	250,935.00	243,951.73	270,110.00	274,005.00	23,070.00
Parks	357,547.08	416,565.00	368,095.14	424,510.00	437,465.00	20,900.00
Recreation	297,174.38	392,065.00	273,763.28	327,055.00	333,215.00	(58,850.00)
Maintenance shop	192,881.08	230,750.00	183,719.38	237,540.00	241,710.00	10,960.00
Cemetery	110,410.94	102,950.00	92,713.45	108,300.00	104,360.00	1,410.00
Community development	382,540.91	229,495.00	301,558.40	339,655.00	243,845.00	14,350.00
Legal	51,968.90	51,725.00	47,261.39	51,725.00	50,725.00	(1,000.00)
Finance	329,478.69	331,410.00	354,784.60	390,590.00	335,310.00	3,900.00
Information systems	111,809.72	126,975.00	121,795.28	137,660.00	128,175.00	1,200.00
Animal control	85,545.84	115,145.00	170,942.72	201,850.00	97,310.00	(17,835.00)
Code Enforcement	313,179.33	298,455.00	337,024.85	382,900.00	391,750.00	93,295.00
Main Street	-	168,355.00	45,526.96	59,920.00	169,355.00	1,000.00
Total expenditures	<u>9,129,695.53</u>	<u>11,879,200.00</u>	<u>11,409,966.66</u>	<u>12,702,895.00</u>	<u>12,641,900.00</u>	<u>937,470.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,146,576.26</u>	<u>(1,859,000.00)</u>	<u>468,795.28</u>	<u>(670,760.00)</u>	<u>(847,000.00)</u>	<u>837,230.00</u>
OTHER FINANCING SOURCES (USES)						
Capital Lease Proceeds	-	1,382,000.00	846,856.79	850,000.00	270,000.00	(1,112,000.00)
Transfer in	327,000.00	527,000.00	-	527,000.00	577,000.00	50,000.00
Transfers Out	(104,952.45)	(50,000.00)	-	(50,000.00)	-	50,000.00
Total other financing sources (uses)	<u>222,047.55</u>	<u>1,859,000.00</u>	<u>846,856.79</u>	<u>1,327,000.00</u>	<u>847,000.00</u>	<u>(1,012,000.00)</u>
CHANGE IN FUND BALANCE	<u>1,368,623.81</u>	<u>-</u>	<u>1,315,652.07</u>	<u>656,240.00</u>	<u>-</u>	<u>(174,770.00)</u>
FUND BALANCES, BEGINNING	<u>3,034,597.57</u>	<u>4,403,221.38</u>	<u>4,403,221.38</u>	<u>4,403,221.38</u>	<u>4,403,221.38</u>	<u>-</u>
FUND BALANCES, ENDING	<u>4,403,221.38</u>	<u>4,403,221.38</u>	<u>5,718,873.45</u>	<u>5,059,461.38</u>	<u>4,403,221.38</u>	<u>-</u>

CITY OF HILLSBORO
GENERAL FUND SUMMARY
DEPARTMENTAL EXPENSE SUMMARY

	ACTUAL 9/30/22	BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
EXPENDITURES						
Legislative						
Personnel	209.05	200.00	197.85	200.00	200.00	-
Supplies	889.61	800.00	45.96	800.00	800.00	-
Services	17,814.71	19,920.00	1,718.69	3,600.00	20,040.00	120.00
Maintenance	59.67	60.00	70.43	70.00	60.00	-
Total Legislative	<u>18,973.04</u>	<u>20,980.00</u>	<u>2,032.93</u>	<u>4,670.00</u>	<u>21,100.00</u>	<u>120.00</u>
Human Resources						
Personnel	-	-	-	-	99,195.00	99,195.00
Supplies	-	-	-	-	1,000.00	1,000.00
Services	-	-	-	-	2,525.00	2,525.00
Maintenance	-	-	-	-	-	-
Minor Equipment	-	-	-	-	500.00	500.00
Total Human Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,220.00</u>	<u>103,220.00</u>
Administration						
Personnel	340,715.65	253,350.00	183,832.99	227,275.00	267,850.00	14,500.00
Supplies	4,668.23	4,500.00	2,190.05	5,000.00	4,500.00	-
Services	238,521.36	451,750.00	261,445.76	288,350.00	428,250.00	(23,500.00)
Maintenance	16,511.69	5,000.00	1,292.88	5,000.00	5,000.00	-
Minor Equipment	1,068.29	1,000.00	242.02	1,000.00	1,000.00	-
Capital Outlay	-	-	-	-	-	-
Total Administration	<u>601,485.22</u>	<u>715,600.00</u>	<u>449,003.70</u>	<u>526,625.00</u>	<u>706,600.00</u>	<u>(9,000.00)</u>
City Secretary						
Personnel	-	147,770.00	126,879.04	147,120.00	79,470.00	79,470.00
Supplies	(144.00)	3,050.00	1,841.66	3,050.00	2,800.00	2,800.00
Services	(152.00)	19,700.00	7,396.18	13,150.00	16,250.00	16,250.00
Maintenance	-	3,250.00	4,873.76	1,000.00	2,750.00	2,750.00
Minor Equipment	-	1,000.00	39.83	1,000.00	1,000.00	1,000.00
Capital Outlay	-	-	-	-	-	-
Total City Secretary	<u>(296.00)</u>	<u>174,770.00</u>	<u>141,030.47</u>	<u>165,320.00</u>	<u>102,270.00</u>	<u>102,270.00</u>
Streets						
Personnel	315,054.44	462,020.00	607,697.32	714,100.00	925,450.00	463,430.00
Supplies	27,353.82	31,915.00	41,753.54	45,165.00	34,415.00	2,500.00
Services	137,283.35	154,975.00	154,298.48	162,300.00	158,650.00	3,675.00
Maintenance	65,476.33	142,270.00	118,689.06	161,900.00	214,520.00	72,250.00
Minor Equipment	-	-	9,442.01	11,000.00	-	-
Capital Outlay	34,016.87	120,000.00	274,971.76	275,800.00	40,000.00	(80,000.00)
Debt Service	34,929.76	11,170.00	11,164.07	11,170.00	67,245.00	56,075.00
Total Streets	<u>614,114.57</u>	<u>922,350.00</u>	<u>1,218,016.24</u>	<u>1,381,435.00</u>	<u>1,440,280.00</u>	<u>517,930.00</u>
Police						
Personnel	2,410,851.63	3,189,800.00	2,988,793.50	3,320,575.00	3,931,810.00	742,010.00
Supplies	176,231.81	170,300.00	163,709.21	181,750.00	163,700.00	(6,600.00)
Services	179,780.27	171,270.00	203,416.95	223,700.00	183,220.00	11,950.00
Maintenance	55,870.13	55,200.00	60,945.92	66,500.00	54,500.00	(700.00)
Minor Equipment	43,894.37	18,000.00	22,370.23	25,000.00	18,000.00	-
Capital Outlay	149,391.06	1,262,000.00	870,514.29	880,000.00	270,000.00	(992,000.00)
Debt Service	119,792.25	119,810.00	119,792.25	119,810.00	260,050.00	140,240.00
Total Police	<u>3,135,811.52</u>	<u>4,986,380.00</u>	<u>4,429,542.35</u>	<u>4,817,335.00</u>	<u>4,881,280.00</u>	<u>(105,100.00)</u>
Library						
Personnel	375,854.28	401,600.00	406,204.76	449,760.00	499,750.00	98,150.00
Supplies	9,483.12	11,650.00	10,521.90	12,500.00	11,650.00	-
Services	55,386.28	62,800.00	45,517.22	62,800.00	61,450.00	(1,350.00)
Maintenance	21,051.29	19,000.00	18,591.94	21,200.00	19,500.00	500.00

	<u>ACTUAL</u> <u>9/30/22</u>	<u>BUDGET</u> <u>9/30/23</u>	<u>ACTUAL</u> <u>YEAR</u> <u>TO DATE</u>	<u>YEAR</u> <u>END</u> <u>PROJECTION</u>	<u>ADOPTED</u> <u>2024</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>
Minor Equipment	5,618.11	10,000.00	8,945.92	10,500.00	7,000.00	(3,000.00)
Capital Outlay	25,257.47	36,000.00	27,862.39	31,000.00	36,000.00	-
Total Library	492,650.55	541,050.00	517,644.13	587,760.00	635,350.00	94,300.00
Fire						
Personnel	1,329,544.81	1,234,050.00	1,529,366.57	1,666,200.00	1,472,250.00	238,200.00
Supplies	112,352.25	127,300.00	146,618.03	164,405.00	128,150.00	850.00
Services	106,032.65	146,800.00	103,459.57	117,500.00	147,800.00	1,000.00
Maintenance	39,339.31	47,100.00	22,309.01	28,000.00	46,100.00	(1,000.00)
Minor Equipment	10,217.56	10,000.00	12,115.47	14,000.00	10,000.00	-
Capital Outlay	-	-	62,143.27	62,200.00	-	-
Debt Service	238,892.32	237,995.00	235,547.74	235,630.00	140,275.00	(97,720.00)
Total Fire	1,836,378.90	1,803,245.00	2,111,559.66	2,287,935.00	1,944,575.00	141,330.00
Municipal Court						
Personnel	161,504.90	212,660.00	211,961.87	232,610.00	230,010.00	17,350.00
Supplies	6,055.82	5,475.00	3,054.09	5,450.00	5,695.00	220.00
Services	29,819.88	30,300.00	27,606.43	30,650.00	35,800.00	5,500.00
Maintenance	660.26	1,500.00	1,329.34	1,400.00	1,500.00	-
Minor Equipment	-	1,000.00	-	-	1,000.00	-
Capital Outlay	-	-	-	-	-	-
Total Municipal Court	198,040.86	250,935.00	243,951.73	270,110.00	274,005.00	23,070.00
Parks						
Personnel	213,482.43	272,500.00	233,445.25	271,975.00	300,650.00	28,150.00
Supplies	31,645.27	32,850.00	31,927.25	39,050.00	32,600.00	(250.00)
Services	18,772.41	21,375.00	20,306.00	23,775.00	21,875.00	500.00
Maintenance	77,185.03	75,830.00	64,580.31	71,700.00	68,330.00	(7,500.00)
Minor Equipment	5,460.95	3,000.00	6,835.34	7,000.00	3,000.00	-
Capital Outlay	-	-	-	-	-	-
Debt Service	11,000.99	11,010.00	11,000.99	11,010.00	11,010.00	-
Total Parks	357,547.08	416,565.00	368,095.14	424,510.00	437,465.00	20,900.00
Recreation						
Personnel	214,500.32	229,720.00	158,340.03	178,360.00	234,470.00	4,750.00
Supplies	18,549.84	24,400.00	20,698.49	26,250.00	24,550.00	150.00
Services	30,688.61	58,050.00	36,592.05	62,550.00	58,300.00	250.00
Maintenance	28,495.26	10,150.00	12,040.08	13,650.00	10,150.00	-
Minor Equipment	199.99	1,000.00	1,659.47	1,800.00	1,000.00	-
Capital Outlay	-	64,000.00	39,692.80	39,700.00	-	(64,000.00)
Debt Service	4,740.36	4,745.00	4,740.36	4,745.00	4,745.00	-
Total Recreation	297,174.38	392,065.00	273,763.28	327,055.00	333,215.00	(58,850.00)
Maintenance shop						
Personnel	48,667.23	69,540.00	-	-	69,320.00	(220.00)
Supplies	46,600.74	57,050.00	28,521.19	47,750.00	54,050.00	(3,000.00)
Services	6,197.31	7,340.00	10,670.55	11,890.00	7,340.00	-
Maintenance	91,327.66	95,820.00	144,437.40	177,400.00	110,500.00	14,680.00
Minor Equipment	88.14	1,000.00	90.24	500.00	500.00	(500.00)
Capital Outlay	-	-	-	-	-	-
Total Maintenance shop	192,881.08	230,750.00	183,719.38	237,540.00	241,710.00	10,960.00
Cemetery						
Personnel	23,522.49	26,040.00	27,035.17	29,700.00	27,400.00	1,360.00
Supplies	253.64	250.00	718.67	800.00	300.00	50.00
Services	74,943.27	74,510.00	62,677.65	74,950.00	74,510.00	-
Maintenance	631.54	2,150.00	1,189.56	1,650.00	2,150.00	-
Minor Equipment	-	-	1,092.40	1,200.00	-	-
Capital Outlay	11,060.00	-	-	-	-	-
Total Cemetery	110,410.94	102,950.00	92,713.45	108,300.00	104,360.00	1,410.00
Community development						
Personnel	102,620.05	160,395.00	178,088.87	200,355.00	160,045.00	(350.00)
Supplies	2,338.02	3,500.00	792.21	2,500.00	2,500.00	(1,000.00)

	ACTUAL 9/30/22	BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
Services	69,309.43	59,100.00	62,377.01	74,300.00	74,800.00	15,700.00
Maintenance	1,559.67	5,500.00	7,003.24	8,000.00	5,500.00	-
Minor Equipment	2,099.52	1,000.00	1,286.68	1,500.00	1,000.00	-
Capital Outlay	204,614.22	-	52,010.39	53,000.00	-	-
Total Community development	382,540.91	229,495.00	301,558.40	339,655.00	243,845.00	14,350.00
Legal						
Personnel	48,911.56	48,605.00	46,500.53	48,605.00	48,605.00	-
Services	2,938.00	2,970.00	620.00	2,970.00	1,970.00	(1,000.00)
Maintenance	119.34	150.00	140.86	150.00	150.00	-
Total Legal	51,968.90	51,725.00	47,261.39	51,725.00	50,725.00	(1,000.00)
Finance						
Personnel	273,389.22	274,660.00	273,044.78	303,780.00	275,960.00	1,300.00
Supplies	6,964.25	5,600.00	5,884.51	6,500.00	5,600.00	-
Services	48,084.04	48,750.00	60,421.95	64,805.00	51,350.00	2,600.00
Maintenance	1,041.18	1,400.00	2,235.70	2,300.00	1,400.00	-
Minor Equipment	-	1,000.00	1,592.66	1,600.00	1,000.00	-
Capital Outlay	-	-	11,605.00	11,605.00	-	-
Total Finance	329,478.69	331,410.00	354,784.60	390,590.00	335,310.00	3,900.00
Information systems						
Personnel	93,849.46	102,325.00	96,583.96	102,085.00	103,325.00	1,000.00
Supplies	961.66	1,650.00	1,447.14	1,750.00	1,650.00	-
Services	5,689.06	9,550.00	4,567.68	9,175.00	9,750.00	200.00
Maintenance	5,037.18	5,950.00	5,298.85	7,650.00	5,950.00	-
Minor Equipment	6,272.36	1,500.00	9,778.41	11,000.00	1,500.00	-
Capital Outlay	-	6,000.00	4,119.24	6,000.00	6,000.00	-
Total Information systems	111,809.72	126,975.00	121,795.28	137,660.00	128,175.00	1,200.00
Animal control						
Personnel	61,151.94	87,735.00	146,877.78	167,640.00	68,900.00	(18,835.00)
Supplies	10,792.77	12,500.00	14,445.97	18,000.00	13,500.00	1,000.00
Services	1,133.51	3,350.00	1,925.96	4,150.00	3,350.00	-
Maintenance	8,641.59	11,060.00	6,705.26	11,060.00	11,060.00	-
Minor Equipment	3,826.03	500.00	987.75	1,000.00	500.00	-
Total Animal control	85,545.84	115,145.00	170,942.72	201,850.00	97,310.00	(17,835.00)
Code Enforcement						
Personnel	130,625.00	142,955.00	146,736.51	164,050.00	211,250.00	68,295.00
Supplies	12,864.92	13,300.00	8,240.53	13,600.00	13,300.00	-
Services	146,040.58	122,700.00	162,926.97	182,050.00	147,700.00	25,000.00
Maintenance	19,944.43	16,500.00	15,757.96	19,500.00	16,500.00	-
Minor Equipment	3,704.40	3,000.00	3,362.88	3,700.00	3,000.00	-
Capital Outlay	-	-	-	-	-	-
Total Code Enforcement	313,179.33	298,455.00	337,024.85	382,900.00	391,750.00	93,295.00
Main Street						
Personnel	-	142,955.00	41,234.49	54,970.00	142,955.00	-
Supplies	-	5,100.00	1,084.68	1,200.00	5,100.00	-
Services	-	7,300.00	3,137.36	3,600.00	8,300.00	1,000.00
Maintenance	-	10,000.00	70.43	150.00	10,000.00	-
Minor Equipment	-	3,000.00	-	-	3,000.00	-
Capital Outlay	-	-	-	-	-	-
Total Main Street	-	168,355.00	45,526.96	59,920.00	169,355.00	1,000.00
Total expenditures	9,129,695.53	11,879,200.00	11,409,966.66	12,702,895.00	12,641,900.00	937,470.00



HILLSBORO

WHERE CONNECTION HAPPENS

DEBT SERVICE FUND

The Debt Service Fund is used to pay the City of Hillsboro's debt obligations that are secured with revenue from the City of Hillsboro's property tax. The size of this fund each year is based on the amount needed to make the annual payment on this debt. For the 2022-23 fiscal year \$0.132900 of the City of Hillsboro's \$0.806400 property tax rate is dedicated to this fund.

CITY OF HILLSBORO
DEBT SERVICE FUND SUMMARY

	ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
REVENUES						
Taxes	924,999.75	930,000.00	982,799.43	930,000.00	957,170.00	27,170.00
Interest and Penalties	563.38	265.00	2,678.34	265.00	2,000.00	1,735.00
Other revenue	-	-	14,380.55	-	-	-
Total revenues	<u>925,563.13</u>	<u>930,265.00</u>	<u>999,858.32</u>	<u>930,265.00</u>	<u>959,170.00</u>	<u>28,905.00</u>
EXPENDITURES						
Services	6,250.00	7,500.00	7,025.00	7,500.00	5,500.00	(2,000.00)
Debt Service - Principal	765,000.00	730,000.00	730,000.00	730,000.00	775,000.00	45,000.00
Debt Service - Interest	240,635.59	192,765.00	192,840.28	192,765.00	178,670.00	(14,095.00)
Total expenditures	<u>1,011,885.59</u>	<u>930,265.00</u>	<u>929,865.28</u>	<u>930,265.00</u>	<u>959,170.00</u>	<u>28,905.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(86,322.46)</u>	<u>-</u>	<u>69,993.04</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
TOTAL FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(86,322.46)</u>	<u>-</u>	<u>69,993.04</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING	<u>220,505.17</u>	<u>134,182.71</u>	<u>134,182.71</u>	<u>134,182.71</u>	<u>134,182.71</u>	<u>-</u>
FUND BALANCES, ENDING	<u>134,182.71</u>	<u>134,182.71</u>	<u>204,175.75</u>	<u>134,182.71</u>	<u>134,182.71</u>	<u>-</u>



HILLSBORO

WHERE CONNECTION HAPPENS

WATER/WASTEWATER FUND

The Water and Sewer Fund is the City of Hillsboro's second largest fund. This fund is expected to receive and disburse \$5,918,500 in the 2023-24 fiscal year in support of the operations and maintenance of the water distribution system, wastewater collection system, wastewater treatment, and the utility billing office. Revenues come from payment by citizens for water and sewer services each month.

CITY OF HILLSBORO
WATER AND WASTEWATER FUND SUMMARY

	<u>ACTUAL</u> <u>9/30/22</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>9/30/23</u>	<u>ACTUAL</u> <u>YEAR</u> <u>TO DATE</u>	<u>YEAR</u> <u>END</u> <u>PROJECTION</u>	<u>ADOPTED</u> <u>2024</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>
OPERATING REVENUES						
Water and sewer sales	4,424,037.69	4,750,000.00	3,588,758.92	4,085,000.00	5,337,950.00	587,950.00
Other service charges	104,987.91	100,300.00	78,515.63	86,400.00	120,300.00	20,000.00
Intergovernmental	88,253.48	759,000.00	776,062.20	777,000.00	75,000.00	(684,000.00)
Miscellaneous income	62,791.09	54,670.00	49,618.24	52,960.00	55,250.00	580.00
Total operating revenues	<u>4,680,070.17</u>	<u>5,663,970.00</u>	<u>4,492,954.99</u>	<u>5,001,360.00</u>	<u>5,588,500.00</u>	<u>(75,470.00)</u>
OPERATING EXPENSES						
Water purchase	2,308,356.00	2,505,000.00	2,478,180.00	2,800,000.00	2,800,000.00	295,000.00
Personnel	956,294.16	1,148,340.00	1,502,632.58	1,563,075.00	1,498,410.00	350,070.00
Supplies	108,742.77	104,810.00	75,101.04	80,450.00	98,260.00	(6,550.00)
Services	230,105.38	255,990.00	208,396.77	221,035.00	235,240.00	(20,750.00)
Maintenance	492,724.05	470,850.00	603,574.60	631,090.00	457,690.00	(13,160.00)
Minor equipment	5,733.95	4,500.00	1,551.13	3,000.00	4,500.00	-
Depreciation and amortization	488,090.23	-	-	493,900.00	510,000.00	510,000.00
Capital outlay	-	-	1,977,870.21	-	-	-
Total operating expenses	<u>4,590,046.54</u>	<u>4,489,490.00</u>	<u>6,847,306.33</u>	<u>5,792,550.00</u>	<u>5,604,100.00</u>	<u>1,114,610.00</u>
OPERATING INCOME (LOSS)	<u>90,023.63</u>	<u>1,174,480.00</u>	<u>(2,354,351.34)</u>	<u>(791,190.00)</u>	<u>(15,600.00)</u>	<u>(1,190,080.00)</u>
NONOPERATING REVENUES (EXPENSES)						
Interest income	6,128.69	3,000.00	32,480.19	35,000.00	30,000.00	27,000.00
Contributions	-	-	50,000.00	50,000.00	-	-
Interest expense	<u>(83,000.60)</u>	<u>(977,480.00)</u>	<u>(975,924.04)</u>	<u>(321,400.00)</u>	<u>(114,400.00)</u>	<u>863,080.00</u>
Total nonoperating revenues (expenses)	<u>(76,871.91)</u>	<u>(974,480.00)</u>	<u>(893,443.85)</u>	<u>(236,400.00)</u>	<u>(84,400.00)</u>	<u>890,080.00</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>13,151.72</u>	<u>200,000.00</u>	<u>(3,247,795.19)</u>	<u>(1,027,590.00)</u>	<u>(100,000.00)</u>	<u>(300,000.00)</u>
OTHER SOURCES(USES)						
Transfers in	-	-	-	-	300,000.00	300,000.00
Transfer (Out)	-	(200,000.00)	-	(200,000.00)	(200,000.00)	-
Capital Lease Proceeds	-	-	69,643.15	69,500.00	-	-
Total operating transfers from (to)	<u>-</u>	<u>(200,000.00)</u>	<u>69,643.15</u>	<u>(130,500.00)</u>	<u>100,000.00</u>	<u>300,000.00</u>
CHANGE IN NET POSITION	<u>13,151.72</u>	<u>-</u>	<u>(3,178,152.04)</u>	<u>(1,158,090.00)</u>	<u>-</u>	<u>-</u>
NET POSITION, BEGINNING	<u>9,286,280.73</u>	<u>10,797,755.37</u>	<u>10,797,755.37</u>	<u>10,797,755.37</u>	<u>10,797,755.37</u>	<u>-</u>
NET POSITION, ENDING	<u>9,299,432.45</u>	<u>10,797,755.37</u>	<u>7,619,603.33</u>	<u>9,639,665.37</u>	<u>10,797,755.37</u>	<u>-</u>

CITY OF HILLSBORO
WATER AND WASTEWATER FUND SUMMARY
OPERATING EXPENDITURES SUMMARY

	<u>ACTUAL 9/30/22</u>	<u>ADOPTED BUDGET 9/30/23</u>	<u>ACTUAL YEAR TO DATE</u>	<u>YEAR END PROJECTION</u>	<u>ADOPTED 2024 BUDGET</u>	<u>BUDGET DIFFERENCE</u>
OPERATING EXPENSES						
Water purchase	2,308,356.00	2,505,000.00	2,478,180.00	2,800,000.00	2,800,000.00	295,000.00
Personnel						
Water	387,665.57	479,360.00	738,540.46	769,310.00	791,875.00	312,515.00
Sewer	415,921.92	278,270.00	399,488.26	417,715.00	320,720.00	42,450.00
Utility Billing	152,706.67	231,810.00	197,336.10	203,090.00	214,340.00	(17,470.00)
Treatment Plant	-	158,900.00	167,267.76	172,960.00	171,475.00	12,575.00
Total Personnel	<u>956,294.16</u>	<u>1,148,340.00</u>	<u>1,502,632.58</u>	<u>1,563,075.00</u>	<u>1,498,410.00</u>	<u>350,070.00</u>
Supplies						
Water	42,257.19	41,060.00	37,751.03	41,400.00	35,310.00	(5,750.00)
Sewer	43,717.04	22,050.00	15,422.10	16,450.00	19,250.00	(2,800.00)
Utility Billing	22,768.54	21,400.00	20,526.95	21,500.00	23,400.00	2,000.00
Treatment Plant	-	20,300.00	1,400.96	1,100.00	20,300.00	-
Total Supplies	<u>108,742.77</u>	<u>104,810.00</u>	<u>75,101.04</u>	<u>80,450.00</u>	<u>98,260.00</u>	<u>(6,550.00)</u>
Services						
Water	98,246.72	116,350.00	80,064.81	85,550.00	88,450.00	(27,900.00)
Sewer	79,147.27	15,950.00	59,232.01	35,660.00	21,100.00	5,150.00
Utility Billing	52,711.39	54,990.00	52,624.37	55,975.00	56,790.00	1,800.00
Treatment Plant	-	68,700.00	16,475.58	43,850.00	68,900.00	200.00
Total Services	<u>230,105.38</u>	<u>255,990.00</u>	<u>208,396.77</u>	<u>221,035.00</u>	<u>235,240.00</u>	<u>(20,750.00)</u>
Maintenance						
Water	207,249.99	169,610.00	305,801.16	314,350.00	181,450.00	11,840.00
Sewer	284,933.13	200,000.00	144,505.59	160,300.00	175,000.00	(25,000.00)
Utility Billing	540.93	740.00	1,238.48	1,440.00	740.00	-
Treatment Plant	-	100,500.00	152,029.37	155,000.00	100,500.00	-
Total Maintenance	<u>492,724.05</u>	<u>470,850.00</u>	<u>603,574.60</u>	<u>631,090.00</u>	<u>457,690.00</u>	<u>(13,160.00)</u>
Minor equipment						
Water	3,899.99	1,500.00	-	1,000.00	1,500.00	-
Sewer	-	-	-	-	-	-
Utility Billing	1,833.96	2,000.00	1,551.13	2,000.00	2,000.00	-
Treatment Plant	-	1,000.00	-	-	1,000.00	-
Total Minor equipment	<u>5,733.95</u>	<u>4,500.00</u>	<u>1,551.13</u>	<u>3,000.00</u>	<u>4,500.00</u>	<u>-</u>
Depreciation and amortization	488,090.23	-	-	493,900.00	510,000.00	510,000.00
Capital outlay						
Water	-	-	1,908,227.06	-	-	-
Sewer	-	-	69,643.15	-	-	-
Utility Billing	-	-	-	-	-	-
Treatment Plant	-	-	-	-	-	-
Total Capital outlay	<u>-</u>	<u>-</u>	<u>1,977,870.21</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total operating expenses	<u>4,590,046.54</u>	<u>4,489,490.00</u>	<u>6,847,306.33</u>	<u>5,792,550.00</u>	<u>5,604,100.00</u>	<u>1,114,610.00</u>



HILLSBORO

WHERE CONNECTION HAPPENS

SANITATION FUND

The Sanitation Fund is expected to receive and disburse \$1,190,000 in the 2023-2024 fiscal year. Revenues come from the monthly solid waste disposal that is charged to customers in Hillsboro. This fund supports weekly garbage pickup, weekly recycling, and monthly pickup of large and bulky items.

**CITY OF HILLSBORO, TEXAS
SANITATION FUND SUMMARY**

	ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ESTIMATED 2024 BUDGET	BUDGET DIFFERENCE
OPERATING REVENUES						
CHARGES FOR SERVICES:						
SANITATION SALES	<u>1,221,327.22</u>	<u>1,150,000.00</u>	<u>1,100,989.90</u>	<u>1,150,000.00</u>	<u>1,190,000.00</u>	<u>40,000.00</u>
TOTAL OPERATING REVENUES	<u>1,221,327.22</u>	<u>1,150,000.00</u>	<u>1,100,989.90</u>	<u>1,150,000.00</u>	<u>1,190,000.00</u>	<u>40,000.00</u>
OPERATING EXPENSES						
SERVICES	862,249.80	851,000.00	748,736.20	851,000.00	891,000.00	40,000.00
MAINTENANCE	<u>4,117.71</u>	<u>5,000.00</u>	<u>1,263.22</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>866,367.51</u>	<u>856,000.00</u>	<u>749,999.42</u>	<u>856,000.00</u>	<u>896,000.00</u>	<u>40,000.00</u>
OPERATING INCOME (LOSS)	<u>354,959.71</u>	<u>294,000.00</u>	<u>350,990.48</u>	<u>294,000.00</u>	<u>294,000.00</u>	<u>-</u>
INCOME (LOSS) BEFORE TRANSFERS	354,959.71	294,000.00	350,990.48	294,000.00	294,000.00	-
TRANSFERS OUT	<u>(294,000.00)</u>	<u>(294,000.00)</u>	<u>-</u>	<u>(294,000.00)</u>	<u>(294,000.00)</u>	<u>-</u>
CHANGE IN NET POSITION	60,959.71	-	350,990.48	-	-	-
TOTAL NET POSITION, BEGINNING	<u>338,339.22</u>	<u>399,298.93</u>	<u>399,298.93</u>	<u>399,298.93</u>	<u>399,298.93</u>	<u>-</u>
TOTAL NET POSITION, ENDING	<u>399,298.93</u>	<u>399,298.93</u>	<u>750,289.41</u>	<u>399,298.93</u>	<u>399,298.93</u>	<u>-</u>



HILLSBORO

WHERE CONNECTION HAPPENS

AIRPORT FUND

The Airport Fund supports operations at the Hillsboro Airport with revenues from hangar rentals, ground leases, fuel sales, and grants that are disbursed to support operations and maintenance at the Airport. The Airport has 17 public and private hangar spaces. Ground leases are also available. The runway is 4,000 feet long and 60 feet wide. There are approximately 200 to 225 take-offs and landings monthly.

CITY OF HILLSBORO
AIRPORT FUND SUMMARY

	ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
OPERATING REVENUES						
Other Services and Charges	325,118.20	334,500.00	340,375.21	372,500.00	423,000.00	88,500.00
Total operating revenues	325,118.20	334,500.00	340,375.21	372,500.00	423,000.00	88,500.00
OPERATING EXPENSES						
Personnel	60,868.86	95,160.00	93,133.90	102,605.00	160,530.00	65,370.00
Supplies	221,854.21	193,050.00	253,284.26	257,630.00	221,430.00	28,380.00
Services	37,790.93	32,480.00	25,022.39	29,750.00	28,460.00	(4,020.00)
Maintenance	11,737.15	12,210.00	29,396.10	31,225.00	31,980.00	19,770.00
Minor Equipment	265.99	700.00	4,209.72	4,300.00	600.00	(100.00)
Capital Outlay	-	68,900.00	-	-	-	(68,900.00)
Depreciation	55,991.00	-	-	56,000.00	-	-
Total operating expenses	388,508.14	402,500.00	405,046.37	481,510.00	443,000.00	40,500.00
TOTAL OPERATING INCOME (EXPENSE)	(63,389.94)	(68,000.00)	(64,671.16)	(109,010.00)	(20,000.00)	48,000.00
NONOPERATING REVENUE (EXPENSE)						
Intergovernmental	-	18,000.00	-	10,000.00	20,000.00	2,000.00
Total nonoperating revenues(expense)	-	18,000.00	-	10,000.00	20,000.00	2,000.00
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(63,389.94)	(50,000.00)	(64,671.16)	(99,010.00)	-	50,000.00
OPERATING TRANSFERS FROM (TO) OTHER FUNDS						
Transfers In	11,500.00	50,000.00	-	50,000.00	-	-
Total operating transfers from (to) other funds	11,500.00	50,000.00	-	50,000.00	-	-
CHANGE IN NET POSITION	(51,889.94)	-	(64,671.16)	(49,010.00)	-	50,000.00
NET POSITION BEGINNING	1,609,875.38	1,557,985.44	1,557,985.44	1,557,985.44	1,557,985.44	-
NET POSITION ENDING	1,557,985.44	1,557,985.44	1,493,314.28	1,508,975.44	1,557,985.44	50,000.00



HILLSBORO

WHERE CONNECTION HAPPENS

ECONOMIC DEVELOPMENT FUND

The Economic Development Fund is funded by three-eighths of one cent of the City of Hillsboro's sales tax. This fund supports the efforts of the Hillsboro Economic Development Corporation to attract and retain industries, manufacturing businesses, warehouses, and similar businesses to Hillsboro. The Economic Development Corporation is governed by a seven-member board, with members appointed by the Council.

CITY OF HILLSBORO
ECONOMIC DEVELOPMENT SUMMARY

	ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
REVENUES						
Taxes:						
Sales	420,187.30	320,000.00	471,827.84	480,000.00	320,000.00	-
Intergovernmental	-	-	-	-	-	-
Interest	15,245.17	4,500.00	87,887.37	85,000.00	4,500.00	-
Other	43,981.33	10,000.00	25,241.21	10,000.00	10,000.00	-
Total revenues	<u>479,413.80</u>	<u>334,500.00</u>	<u>584,956.42</u>	<u>575,000.00</u>	<u>334,500.00</u>	<u>-</u>
EXPENDITURES						
Current:						
Personnel	100,009.24	98,250.00	92,720.36	98,250.00	91,555.00	(6,695.00)
Supplies	221.19	800.00	413.72	800.00	800.00	-
Services	39,719.27	93,100.00	46,306.44	93,100.00	103,100.00	10,000.00
Maintenance	30,566.17	92,500.00	44,095.43	93,925.00	92,500.00	-
Minor Equipment	-	2,000.00	-	-	2,000.00	-
Capital outlay	250,756.25	1,240,000.00	3,500.00	3,500.00	1,240,000.00	-
Total expenditures	<u>421,272.12</u>	<u>1,526,650.00</u>	<u>187,035.95</u>	<u>289,575.00</u>	<u>1,529,955.00</u>	<u>3,305.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	58,141.68	(1,192,150.00)	397,920.47	285,425.00	(1,195,455.00)	(3,305.00)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	(12,000.00)	(12,000.00)	-	(12,000.00)	(312,000.00)	(300,000.00)
Total other financing sources (uses)	<u>(12,000.00)</u>	<u>(12,000.00)</u>	<u>-</u>	<u>(12,000.00)</u>	<u>(312,000.00)</u>	<u>(300,000.00)</u>
NET CHANGE IN FUND BALANCE	46,141.68	(1,204,150.00)	397,920.47	273,425.00	(1,507,455.00)	(303,305.00)
FUND BALANCE, BEGINNING	<u>2,311,356.74</u>	<u>2,347,498.42</u>	<u>2,347,498.42</u>	<u>2,320,122.66</u>	<u>2,347,498.42</u>	<u>-</u>
FUND BALANCE, ENDING	<u>2,357,498.42</u>	<u>1,143,348.42</u>	<u>2,745,418.89</u>	<u>2,593,547.66</u>	<u>840,043.42</u>	<u>(303,305.00)</u>



HILLSBORO

WHERE CONNECTION HAPPENS

TOURISM FUND

The Tourism Fund revenues come from the Hotel Motel Fund, and it included the City of Hillsboro's tourism program: initiatives and activities designed to attract more visitors and tourists to the City of Hillsboro. These consist mainly of staffing and expenses to advertise and put on public events.

CITY OF HILLSBORO
TOURISM FUND SUMMARY

	ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
REVENUES						
Interest	96.62	50.00	531.86	700.00	50.00	-
Intergovernmental	2,400.00	-	-	-	-	-
Contributions	12,013.00	-	-	-	-	-
Other	20,555.39	3,500.00	42,053.86	90,990.00	60,365.00	56,865.00
Total revenues	35,065.01	3,550.00	42,585.72	91,690.00	60,415.00	56,865.00
EXPENDITURES						
Personnel	65,372.98	44,235.00	33,575.36	38,640.00	81,100.00	36,865.00
Supplies	1,782.16	250.00	37,871.52	40,700.00	75,250.00	75,000.00
Services	56,478.10	23,765.00	63,234.25	65,350.00	33,765.00	10,000.00
Maintenance	59.67	300.00	-	-	300.00	-
Total expenditures	123,692.91	68,550.00	134,681.13	144,690.00	190,415.00	121,865.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(88,627.90)	(65,000.00)	(92,095.41)	(53,000.00)	(130,000.00)	(65,000.00)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	88,630.00	65,000.00	-	210,000.00	130,000.00	65,000.00
Total other financing sources (uses)	88,630.00	65,000.00	-	210,000.00	130,000.00	65,000.00
NET CHANGE IN FUND BALANCE	2.10	-	(92,095.41)	157,000.00	-	-
FUND BALANCE, BEGINNING	-	2.10	2.10	2.10	2.10	-
FUND BALANCE, ENDING	2.10	2.10	(92,093.31)	157,002.10	2.10	-



HILLSBORO

WHERE CONNECTION HAPPENS

HOTEL/MOTEL FUND

The Hotel Motel Fund collects revenues that come from visitors to overnight lodging establishments. Aside from a small amount reserved for administration, these dollars are spent on initiatives designed to attract more visitors and tourists to the City of Hillsboro. These initiatives include the City of Hillsboro's tourism program, the Hillsboro Chamber of Commerce's tourism program, and facilities for tourism resources, meetings and events.

CITY OF HILLSBORO
HOTEL/MOTEL FUND SUMMARY

REVENUES	ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
Taxes:						
Hotel/Motel	476,116.97	400,000.00	471,420.92	470,000.00	488,000.00	88,000.00
Interest	1,007.57	500.00	5,351.85	5,300.00	5,000.00	4,500.00
Rentals	12,511.00	8,300.00	7,097.00	8,300.00	8,300.00	-
Contributions	45,478.85	-	17,897.83	18,000.00	-	-
Miscellaneous	239.00	250.00	-	-	250.00	-
Total revenues	535,353.39	409,050.00	501,767.60	501,600.00	501,550.00	92,500.00
EXPENDITURES						
Personnel	-	-	2,871.60	2,994.00	-	-
Supplies	1,361.13	1,600.00	46.81	150.00	1,600.00	-
Services	150,670.17	129,500.00	94,273.35	135,000.00	143,250.00	13,750.00
Maintenance	1,867.18	2,200.00	3,385.25	4,000.00	2,200.00	-
Minor Equipment	600.00	6,000.00	-	1,000.00	3,500.00	(2,500.00)
Capital Outlay	5,900.00	183,750.00	-	-	150,000.00	(33,750.00)
TOTAL EXPENDITURES	160,398.48	323,050.00	100,577.01	143,144.00	300,550.00	(22,500.00)
EXCESS(DEFICIENCY)	374,954.91	86,000.00	401,190.59	358,456.00	201,000.00	115,000.00
OTHER FINANCING SOURCES(USES)						
Transfers Out	(104,500.00)	(86,000.00)	-	(86,000.00)	(201,000.00)	(115,000.00)
NET CHANGE IN FUND BALANCE	270,454.91	-	401,190.59	272,456.00	-	-
FUND BALANCE, BEGINNING	1,977,776.73	2,248,231.64	2,248,231.64	2,248,231.64	2,248,231.64	-
FUND BALANCE, ENDING	2,248,231.64	2,248,231.64	2,649,422.23	2,520,687.64	2,248,231.64	-



HILLSBORO

WHERE CONNECTION HAPPENS

POLICE LOCAL FORFEITURE FUND

State law in Texas provides for local police departments to be able to retain cash seized or property seized under a designated value in arrests made by that police department that result in the successful prosecution of the perpetrator of the crime. Revenue that comes into this fund is required to be used in support of law enforcement efforts in the community.

**CITY OF HILLSBORO
LOCAL FORFEITURES SUMMARY**

	ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
REVENUES						
Forfeitures	72,137.72	-	2,113.52	2,114.00	26,600.00	26,600.00
Interest	1,036.80	1,500.00	15,763.09	16,000.00	13,000.00	11,500.00
Total revenues	<u>73,174.52</u>	<u>1,500.00</u>	<u>17,876.61</u>	<u>18,114.00</u>	<u>39,600.00</u>	<u>38,100.00</u>
EXPENDITURES						
Personnel	50,806.97	58,780.00	-	-	-	(58,780.00)
Supplies	-	-	-	-	-	-
Services	2,003.00	-	450.00	450.00	-	-
Maintenance	1,750.00	6,000.00	-	-	6,000.00	-
Minor equipment	8,846.99	8,000.00	-	-	8,000.00	-
Capital outlay	8,334.00	-	30,782.48	30,782.48	-	-
Debt service	-	25,600.00	25,564.41	25,565.00	25,600.00	-
Total expenditures	<u>71,740.96</u>	<u>98,380.00</u>	<u>56,796.89</u>	<u>56,797.48</u>	<u>39,600.00</u>	<u>(58,780.00)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,433.56	(96,880.00)	(38,920.28)	(38,683.48)	-	96,880.00
OTHER FINANCING SOURCES						
Capital lease proceeds	<u>72,535.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	73,968.56	(96,880.00)	(38,920.28)	(38,683.48)	-	96,880.00
FUND BALANCE, BEGINNING	<u>359,156.88</u>	<u>360,979.10</u>	<u>360,979.10</u>	<u>360,979.10</u>	<u>360,979.10</u>	<u>-</u>
FUND BALANCE, ENDING	<u>433,125.44</u>	<u>264,099.10</u>	<u>322,058.82</u>	<u>322,295.62</u>	<u>360,979.10</u>	<u>96,880.00</u>



HILLSBORO

WHERE CONNECTION HAPPENS

POLICE FEDERAL FORFEITURE FUND

Federal law provides for local police departments to be able to retain cash seized or property seized over a designated value in arrests made by that police department that result in the successful prosecution of the perpetrator of the crime. Revenue that comes into this fund is required to be used in support of law enforcement efforts in the community.

**CITY OF HILLSBORO
FEDERAL FORFEITURES SUMMARY**

	ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	YEAR END PROJECTION	ADOPTED 2024 BUDGET	BUDGET DIFFERENCE
REVENUES						
Forfeitures	-	-	-	-	-	-
Interest	69.26	400.00	844.22	845.00	400.00	-
Total revenues	69.26	400.00	844.22	845.00	400.00	-
EXPENDITURES						
Supplies	-	5,000.00	-	-	400.00	(4,600.00)
Services	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Minor equipment	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	5,000.00	-	-	400.00	(4,600.00)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	69.26	(4,600.00)	844.22	845.00	-	4,600.00
FUND BALANCE, BEGINNING	17,168.64	17,430.66	17,430.66	17,430.66	17,430.66	-
FUND BALANCE, ENDING	17,237.90	12,830.66	18,274.88	18,275.66	17,430.66	4,600.00



HILLSBORO

WHERE CONNECTION HAPPENS

TAX INCREMENT FUND

The Tax Increment Fund is used to account for the governmental activities of the Tax increment zone in the City. The City uses tax increment financing to publicly finance structural improvements and enhanced infrastructure within a defined area to promote the viability of existing businesses and to attract new commercial enterprises to the area.

CITY OF HILLSBORO
TAX INCREMENT FUND #1 SUMMARY

	ACTUAL 9/30/22	ADOPTED BUDGET 9/30/23	ACTUAL YEAR TO DATE	ESTIMATED 2024 BUDGET	BUDGET DIFFERENCE
REVENUES					
Taxes	8,060.48	23,800.00	24,515.65	88,000.00	64,200.00
Intergovernmental	2,629.92	2,000.00	7,406.31	15,000.00	13,000.00
Total revenues	<u>10,690.40</u>	<u>25,800.00</u>	<u>31,921.96</u>	<u>103,000.00</u>	<u>77,200.00</u>
EXPENDITURES					
Supplies	-	-	-	-	-
Services	-	-	-	-	-
Maintenance	-	-	-	-	-
Minor equipment	-	-	-	-	-
Capital outlay	-	25,800.00	-	103,000.00	77,200.00
Total expenditures	<u>-</u>	<u>25,800.00</u>	<u>-</u>	<u>103,000.00</u>	<u>77,200.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	10,690.40	-	31,921.96	-	-
FUND BALANCE, BEGINNING	<u>-</u>	<u>10,690.40</u>	<u>10,690.40</u>	<u>10,690.40</u>	<u>-</u>
FUND BALANCE, ENDING	<u>10,690.40</u>	<u>10,690.40</u>	<u>42,612.36</u>	<u>10,690.40</u>	<u>-</u>



HILLSBORO

WHERE CONNECTION HAPPENS

OUTLET MALL FUND

The City of Hillsboro entered a public/private partnership in 2023 to redevelop the Hillsboro Outlet Mall. Outlet Mall Fund revenues come from leased commercial spaces, and the expenses include the costs of maintenance and operations of the facilities and preparations for redevelopment.

**CITY OF HILLSBORO
OUTLET MALL FUND SUMMARY**

	<u>ACTUAL</u> <u>9/30/22</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>9/30/23</u>	<u>ACTUAL</u> <u>YEAR</u> <u>TO DATE</u>	<u>YEAR</u> <u>END</u> <u>PROJECTION</u>	<u>ESTIMATED</u> <u>2024</u> <u>BUDGET</u>	<u>BUDGET</u> <u>DIFFERENCE</u>
OPERATING REVENUES						
Other Services and Charges	-	-	29,795.12	30,000.00	144,000.00	144,000.00
Total operating revenues	-	-	29,795.12	30,000.00	144,000.00	144,000.00
OPERATING EXPENSES						
Personnel	-	-	-	-	-	-
Supplies	-	-	140.89	145.00	4,000.00	4,000.00
Services	-	-	14,963.59	15,100.00	97,500.00	97,500.00
Maintenance	-	-	10,855.28	10,900.00	42,500.00	42,500.00
Minor Equipment	-	-	-	-	-	-
Capital Outlay	-	-	4,680,327.85	-	-	-
Depreciation	-	-	-	-	-	-
Total operating expenses	-	-	4,706,287.61	26,145.00	144,000.00	144,000.00
TOTAL OPERATING INCOME (EXPENSE)	-	-	(4,676,492.49)	30,000.00	-	-
NONOPERATING REVENUE (EXPENSE)						
Intergovernmental	-	-	-	-	-	-
Total nonoperating revenues(expense)	-	-	-	-	-	-
INCOME (LOSS) BEFORE OPERATING TRANSFERS	-	-	(4,676,492.49)	30,000.00	-	-
OPERATING TRANSFERS FROM (TO) OTHER FUNDS						
Transfers In	-	-	-	-	-	-
Total operating transfers from (to) other funds	-	-	-	-	-	-
CHANGE IN NET POSITION	-	-	(4,676,492.49)	30,000.00	-	-
NET POSITION BEGINNING	-	-	-	-	-	-
NET POSITION ENDING	-	-	(4,676,492.49)	30,000.00	-	-



HILLSBORO

WHERE CONNECTION HAPPENS

APPENDIX

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF HILLSBORO

Taxing Unit Name

(254) 582-3271

Phone (area code and number)

214 EAST ELM, PO BOX 568, HILLSBORO, 76645

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

www.hillsborotx.org

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 cell-lings (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	\$ 671,988,419
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	\$ 66,306,444
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 605,681,975
4.	2022 total adopted tax rate.	\$ 0.8064 /\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value. A. Original 2022 ARB values:..... \$ 5,798,270 B. 2022 values resulting from final court decisions:..... - \$ 3,935,980 C. 2022 value loss. Subtract B from A. ³	\$ 1,862,290
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.	\$ 1,862,290

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.	\$ <u>607,544,265</u>
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	\$ <u>0</u>
10.	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. A. Absolute exemptions. Use 2022 market value:..... \$ <u>5,297,570</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>550,160</u> C. Value loss. Add A and B. ⁶	\$ <u>5,847,730</u>
11.	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. A. 2022 market value: \$ <u>158,372</u> B. 2023 productivity or special appraised value: - \$ <u>760</u> C. Value loss. Subtract B from A. ⁷	\$ <u>157,612</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>6,005,342</u>
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>7,637,064</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>593,901,859</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>4,789,224</u>
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁸	\$ <u>516</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>4,789,740</u>
18.	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 A. Certified values: \$ <u>771,178,525</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>9,976,544</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ <u>761,201,981</u>

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

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. 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>0</u> B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>0</u>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>76,730,551</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>684,471,430</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>795,830</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>17,857,510</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>18,653,340</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>665,818,090</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.7193</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.0000</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.6536</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>607,544,265</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	\$ <u>3,970,909</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>355</u> B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ <u>24,634</u> C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u> D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>-24,279</u> E. Add Line 30 to 31D.	\$ <u>3,946,630</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>665,818,090</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.5927</u> /\$100
34.	Rate adjustment for state criminal justice mandate.²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u> 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>0</u> 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$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.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. <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>0.0000</u>/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. <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>0.0000</u>/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$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. <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>0.0000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.5927</u> /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. <p>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>1,458,570</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ <u>0.2190</u>/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.8117</u> /\$100
41.	2023 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.	\$ <u>0.8401</u> /\$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): 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 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).	\$ _____ /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (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 \$ <u>1,564,643</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>605,478</u> E. Adjusted debt. Subtract B, C and D from A.	\$ <u>959,165</u>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>49,248</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u>909,917</u>
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> % B. Enter the 2022 actual collection rate. <u>97.68</u> % C. Enter the 2021 actual collection rate. <u>103.47</u> % D. Enter the 2020 actual collection rate. <u>102.68</u> % 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	<u>100.00</u> %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>909,917</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>684,471,430</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.1329</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.9730</u> /\$100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$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.	\$ <u>0.0000</u> /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	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.	\$ <u>0</u>
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.	\$ <u>1,458,570</u>
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>684,471,430</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.2130</u> /\$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> .	\$ <u>0.7193</u> /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.9730</u> /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.7600</u> /\$100

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

Not Applicable

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	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(f)

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(f)

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).....	\$ <u>0.8767</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.0916</u> /\$100
	C. Subtract B from A.....	\$ <u>0.7851</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.8064</u> /\$100
	E. Subtract D from C.....	\$ <u>-0.0212</u> /\$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).....	\$ <u>0.8980</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.0410</u> /\$100
	C. Subtract B from A.....	\$ <u>0.8570</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.8064</u> /\$100
	E. Subtract D from C.....	\$ <u>0.0506</u> /\$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).....	\$ <u>0.8474</u> /\$100
	B. Unused increment rate (Line 64).....	\$ <u>0.0000</u> /\$100
	C. Subtract B from A.....	\$ <u>0.8474</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.8064</u> /\$100
	E. Subtract D from C.....	\$ <u>0.0410</u> /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ <u>0.0704</u> /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.8304</u> /\$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(b-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.⁴⁶ 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> .	\$ <u>0.5927</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>684,471,430</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.0730</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.1329</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.7986</u> /\$100

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

Not Applicable

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.7193 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.8304 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 67

De minimis rate. \$ 0.7986 /\$100

If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

**print
here**

Kristi Hill

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

08/01/2023

Date

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