

LOVING COUNTY

2023

ADOPTED BUDGET



FILED FOR RECORD
AT 4:20 O'CLOCK PM

SEP 12 2022

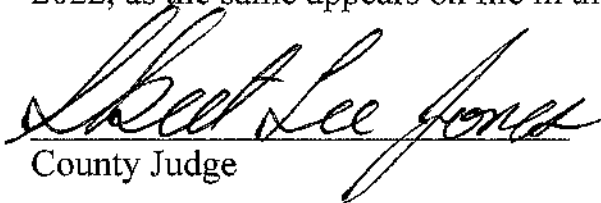
COUNTY CLERK
LOVING COUNTY, TX
BY [Signature] CLERK

BUDGET CERTIFICATE

Budget of Loving County, Texas.

Budget Year From January 1, 2023 To December 31, 2023.

We, Skeet Jones, County Judge; Mozelle Carr, County/District Clerk; and Taylor Trotter, County Auditor; Loving County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Loving County, Texas, as passed and approved by the Commissioners' Court of said county on the 12th day of September, 2022, as the same appears on file in the office of the County Clerk of said county.


County Judge


County/District Clerk


County Auditor

Subscribed and Sworn to before me, the undersigned authority, this the 12th day of September, 2022.





2023 ADOPTED BUDGET

This budget will raise more revenue from property taxes than last year's budget by an amount of \$27,724,717.31, which is a 79.54 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 \$4,188.04.

The record vote of each member of the Commissioners Court is:

Skeet Jones, County Judge	Yes
Harlan Hopper, Comm. Pct. 1	Yes
Ysidro Renteria, Comm. Pct. 2	Yes
Raymond King, Comm. Pct. 3	Yes
Bradford Cook, Comm. Pct. 4	Yes

	<u>2021</u>	<u>2022</u>
Property Tax Rate	0.45820	0.35460
No-New-Revenue Tax Rate	0.57565	0.20670
No-New-Revenue M&O Rate	0.57565	0.20670
Voter-Approval Tax Ra	0.60486	0.35560
Debt Rate	0.00947	0.00000

Total County Debt Obligations

The County does not have any debt obligations.

ORDER SETTING LOVING COUNTY 2021 TAX RATE
FOR 2023 BUDGET YEAR

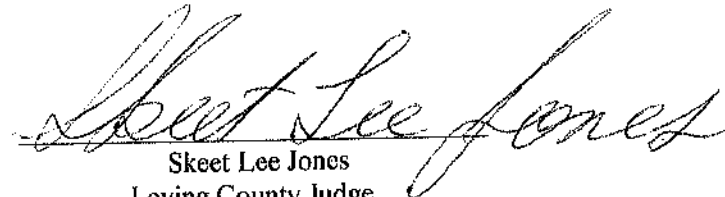
BE IT ORDERED BY THE LOVING COUNTY COMMISSIONERS COURT;

That there is hereby levied and there shall be assessed and collected for 2023 an ad valorem tax of \$0.35460 per \$100 assessed valuation on all taxable property within the county as shown on the 2022 tax rolls of the county.

The tax rate is hereby adopted in the following components:

Total 2022 Ad Valorem Tax Rate	
General Fund	\$0.28900
Special Road and Bridge Fund	\$0.06560

Approved on September 12, 2022.


Skeet Lee Jones
Loving County Judge



Loving County, TX

Budget Worksheet

Account Summary

For Fiscal: 2022 Period Ending: 08/31/2022

Defined Budgets

	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	2023 2023
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Fund: 100 - GENERAL FUND

Revenue

Department: 0000 - UNDESIGNATED

<u>100-4-0000-4100</u>	AD VALOREM TAXES	20,964,135.77	22,167,313.16	22,318,340.35	24,553,825.25	15,039,918.55	16,006,065.81	38,396,849.57
<u>100-4-0000-4101</u>	DELINQUENT TAXES	15,000.00	264,622.54	150,000.00	98,099.15	150,000.00	303,278.57	200,000.00
<u>100-4-0000-4102</u>	PENALTY & INTEREST	20,000.00	53,075.98	25,000.00	115,749.07	35,000.00	187,187.05	100,000.00
<u>100-4-0000-4151</u>	SALARY SUPPLEMENT, CO JUD	25,200.00	25,798.05	25,200.00	25,323.97	25,200.00	10,100.00	25,200.00
<u>100-4-0000-4153</u>	SALARY SUPPLEMENT, CO ATT	23,333.00	23,333.00	23,333.00	23,333.00	23,333.00	0.00	23,333.00
<u>100-4-0000-4200</u>	TABC/BEVERAGE PERMITS	250.00	12.00	50.00	0.00	50.00	0.00	0.00
<u>100-4-0000-4303</u>	TOBACCO SETTLEMENT	0.00	0.00	0.00	11,307.35	10,000.00	11,223.87	11,000.00
<u>100-4-0000-4316</u>	FEES, DISASTER PRESERVATION	0.00	20.00	50.00	10.00	0.00	0.00	0.00
<u>100-4-0000-4317</u>	FEES, RECORD MGMT, DIST CLE	700.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>100-4-0000-4318</u>	FEES, TECHNOLOGY CO/DIST C	100.00	153.70	100.00	254.00	150.00	95.34	150.00
<u>100-4-0000-4319</u>	FEES, ADMIN CO/DIST CLERK	100.00	31,446.51	1,500.00	99,639.50	30,000.00	3.00	100.00
<u>100-4-0000-4321</u>	FEES, JURY	200.00	989.47	500.00	475.33	500.00	537.43	500.00
<u>100-4-0000-4322</u>	FEES, APPEALS COURT	10.00	5.00	0.00	5.00	0.00	0.00	0.00
<u>100-4-0000-4323</u>	FEE, VIDEO	200.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>100-4-0000-4324</u>	LOCAL TRUANCY/PREVENTION	0.00	2,626.65	500.00	5,793.07	2,000.00	3,360.37	2,000.00
<u>100-4-0000-4401</u>	FEES, COUNTY JUDGE	30.00	0.00	30.00	0.00	50.00	0.00	50.00
<u>100-4-0000-4402</u>	FEES, SHERIFF	5,000.00	6,812.04	6,000.00	13,395.51	7,000.00	3,975.32	7,000.00
<u>100-4-0000-4403</u>	FEES, ATTORNEY	0.00	540.00	800.00	209.00	100.00	650.00	500.00
<u>100-4-0000-4404</u>	FEES, CLERK	305,290.00	138,142.94	200,000.00	32,347.15	130,000.00	49,383.04	100,000.00
<u>100-4-0000-4409</u>	FEES, CONSTABLE	510.00	150.00	150.00	0.00	100.00	100.00	100.00
<u>100-4-0000-4410</u>	FEES, JUSTICE OF THE PEACE	0.00	11,815.85	15,000.00	3,474.54	10,000.00	30,403.19	50,000.00
<u>100-4-0000-4412</u>	FEES, COURT REPORTER	0.00	771.00	500.00	366.00	500.00	533.00	500.00
<u>100-4-0000-4413</u>	FEES, LAW LIBRARY	0.00	1,855.00	1,200.00	875.00	1,200.00	805.00	1,200.00
<u>100-4-0000-4415</u>	FINES, JUSTICE OF THE PEACE	220,000.00	257,940.95	220,000.00	193,575.61	200,000.00	117,710.38	200,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

Defined Budgets

		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
<u>100-4-0000-4416</u>	FINES, COUNTY/DISTRICT COU	6,000.00	15,501.10	20,000.00	18,142.00	20,000.00	6,325.00	15,000.00
<u>100-4-0000-4419</u>	STATE CCC-2020 AND FORWAR	0.00	6,778.42	100.00	13.40	100.00	19.14	-100.00
<u>100-4-0000-4422</u>	COUNTY SPECIALTY COURT	0.00	40.00	100.00	0.00	0.00	26.15	0.00
<u>100-4-0000-4423</u>	FEE, LOCAL ARREST	4,000.00	9,444.99	10,000.00	5,750.75	5,000.00	7,412.89	5,000.00
<u>100-4-0000-4432</u>	DONATIONS	0.00	5,500.00	0.00	0.00	0.00	11,500.00	0.00
<u>100-4-0000-4435</u>	COURT APPOINTMENT REIMB	425.00	20.00	0.00	0.00	0.00	0.00	0.00
<u>100-4-0000-4440</u>	BUILDING RENTAL/DEPOSIT	1,800.00	2,400.00	1,000.00	2,475.00	2,000.00	800.00	1,000.00
<u>100-4-0000-4450</u>	MISCELLANEOUS	20,000.00	23,044.99	10,000.00	-315,132.00	5,000.00	-146,711.41	20,000.00
<u>100-4-0000-4460</u>	SEPTIC TANK PERMITS	0.00	0.00	0.00	2,790.00	0.00	0.00	0.00
<u>100-4-0000-4470</u>	FEEES, DUMPSTERS	15,000.00	21,396.97	15,000.00	18,596.66	15,000.00	11,891.00	15,000.00
<u>100-4-0000-4471</u>	SALES TAX, DUMPSTERS	1,000.00	1,678.47	1,500.00	2,052.87	1,700.00	951.84	1,700.00
<u>100-4-0000-4490</u>	BOND FORFEITURE	0.00	0.00	0.00	300.00	0.00	0.00	0.00
<u>100-4-0000-4501</u>	STATE CIVIL CCC	570.00	80,764.44	20,000.00	78,115.56	60,000.00	53,521.42	70,000.00
<u>100-4-0000-4512</u>	JURY REIMB FEE	25.00	4,510.58	3,000.00	554.86	1,500.00	240.95	500.00
<u>100-4-0000-4513</u>	FEE, INDIGENT DEFENSE CRIMI	0.00	2,237.19	2,000.00	277.45	500.00	120.45	200.00
<u>100-4-0000-4514</u>	FEE, MOVING VIOLATION	0.00	74.85	100.00	10.70	0.00	687.65	0.00
<u>100-4-0000-4515</u>	STATE TRAFFIC FINE \$30	325.00	35,626.42	40,000.00	1,385.75	1,500.00	1,119.92	1,500.00
<u>100-4-0000-4516</u>	PEACE OFFICER FEES (ARREST)	0.00	1,612.55	1,200.00	500.98	1,000.00	1,731.14	1,000.00
<u>100-4-0000-4517</u>	FAILURE TO APPEAR/STATE OM	0.00	2,482.08	2,500.00	1,550.06	2,500.00	586.61	1,000.00
<u>100-4-0000-4518</u>	JUDICIAL FUND	0.00	1,848.03	3,000.00	575.66	1,500.00	0.00	500.00
<u>100-4-0000-4520</u>	WEIGHT VIOLATION	0.00	7,941.88	500.00	0.00	500.00	4,960.31	3,000.00
<u>100-4-0000-4521</u>	TIME PAYMENT FEE 50% STATE	200.00	2,529.01	2,000.00	15.00	0.00	212.82	200.00
<u>100-4-0000-4523</u>	JUDICIAL SUPPORT FEE CRIMIN	0.00	6,576.00	6,000.00	832.33	1,500.00	361.39	1,000.00
<u>100-4-0000-4524</u>	TRUANCY PREVENTION	0.00	4,406.12	4,000.00	378.05	500.00	17.38	500.00
<u>100-4-0000-4527</u>	COUNTY DISPUTE RESOLUTION	0.00	0.00	0.00	0.00	0.00	255.00	0.00
<u>100-4-0000-4530</u>	STATE TRAFFICE FINE \$50	0.00	49,104.54	30,000.00	58,179.56	50,000.00	28,609.31	50,000.00
<u>100-4-0000-4540</u>	OMNI FEE \$6	0.00	382.45	200.00	0.00	0.00	0.00	0.00
<u>100-4-0000-4541</u>	FEE, LOCAL OMNI \$4	200.00	1,722.06	500.00	2,463.29	2,000.00	1,605.73	1,000.00
<u>100-4-0000-4545</u>	GHS COLLECTION FEE	0.00	21,401.70	12,000.00	22,673.82	28,000.00	13,686.27	22,000.00
<u>100-4-0000-4549</u>	CIVIL JUSTICE FEE	0.00	1.80	0.00	0.00	0.00	0.00	0.00
<u>100-4-0000-4553</u>	DISTRICT COURT eFILING FEE	1,200.00	1,948.00	1,500.00	4,730.00	1,500.00	3,609.00	5,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

								Defined Budgets
		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
<u>100-4-0000-4554</u>	COUNTY COURT eFILING FEE	150.00	125.00	150.00	35.00	150.00	0.00	150.00
<u>100-4-0000-4555</u>	JUSTICE COURT eFILING FEE	0.00	10.00	50.00	0.00	0.00	0.00	0.00
<u>100-4-0000-4565</u>	APPELLATE JUDICIAL	0.00	0.00	0.00	0.00	0.00	80.00	0.00
<u>100-4-0000-4583</u>	DRUG COURT FEE (SPECIALTY C	50.00	60.00	50.00	40.00	50.00	26.72	50.00
<u>100-4-0000-4601</u>	INTEREST, CHECKING	14,000.00	36,526.02	40,000.00	19,717.38	15,000.00	14,532.59	20,000.00
<u>100-4-0000-4602</u>	INTEREST, ICS SWEEP	85,000.00	42,236.92	70,000.00	11,041.52	9,000.00	59,641.41	50,000.00
<u>100-4-0000-4603</u>	INTEREST, TEXPOOL	500,000.00	83,138.53	100,000.00	4,676.06	5,000.00	113,605.18	60,000.00
<u>100-4-0000-4612</u>	FEES, MARRIAGE LICENSE STAT	0.00	0.00	0.00	31.00	0.00	0.00	0.00
<u>100-4-0000-4617</u>	FILING FEE, INDIGENT LEGAL CI	0.00	1,020.54	1,000.00	350.00	500.00	100.00	200.00
<u>100-4-0000-4624</u>	JUDICIAL SUPPORT FEE CIVIL	2,000.00	3,742.16	4,000.00	1,132.00	1,000.00	409.65	1,000.00
<u>100-4-0000-4625</u>	JUDICIAL/COURT PERS. TRAINI	610.00	615.00	800.00	130.00	300.00	45.00	100.00
<u>100-4-0000-4670</u>	STATE JUDICIAL GUARDIANSHI	0.00	40.00	0.00	0.00	0.00	0.00	0.00
<u>100-4-0000-4700</u>	FEE, CHILD SAFETY	0.00	1,218.08	1,000.00	75.57	200.00	604.90	50.00
<u>100-4-0000-4745</u>	FEE, TIME PAYMENT 100% COU	0.00	1,729.15	1,000.00	2,667.24	2,000.00	1,781.16	1,000.00
<u>100-4-0000-4800</u>	CASH OVER/UNDER	0.00	55.49	0.00	326.00	0.00	71.17	0.00
<u>100-4-0000-4900</u>	PILOT PAYMENT	0.00	0.00	4,000,000.00	4,000,000.00	269,635.00	269,635.00	269,635.00
<u>100-4-0000-5000</u>	SALE OF ASSETS	0.00	0.00	0.00	12,663.00	0.00	30.00	0.00
Department: 0000 - UNDESIGNATED Total:		22,232,613.77	23,468,915.37	27,392,503.35	29,138,174.02	16,169,236.55	17,189,514.11	39,738,867.57
Revenue Total:		22,232,613.77	23,468,915.37	27,392,503.35	29,138,174.02	16,169,236.55	17,189,514.11	39,738,867.57
Expense								
Department: 0110 - COUNTY JUDGE								
<u>100-5-0110-0130</u>	SALARY, COUNTY JUDGE	98,045.00	98,045.04	102,947.22	102,947.28	108,094.58	72,063.04	113,499.31
<u>100-5-0110-0171</u>	STATE SUPPLEMENT	25,200.00	25,200.00	25,200.00	25,200.00	25,200.00	16,800.00	25,200.00
<u>100-5-0110-0235</u>	FICA	7,650.00	6,825.20	7,590.00	7,101.12	8,265.00	4,920.64	8,600.00
<u>100-5-0110-0236</u>	MEDICARE	1,790.00	1,596.24	1,860.00	1,660.72	1,933.00	1,150.72	2,015.00
<u>100-5-0110-0238</u>	RETIREMENT	14,010.00	13,993.46	14,690.00	14,685.60	16,369.00	10,734.56	15,425.00
<u>100-5-0110-0242</u>	MEDICAL INSURANCE	12,500.00	12,427.28	12,860.00	12,854.16	13,500.00	8,970.72	14,120.00
<u>100-5-0110-0250</u>	SUPPLIES	550.00	458.37	550.00	0.00	550.00	678.27	550.00
<u>100-5-0110-0375</u>	TELEPHONE	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>100-5-0110-0400</u>	MILEAGE	1,000.00	0.00	980.00	0.00	0.00	0.00	0.00
<u>100-5-0110-0401</u>	CONFERENCE/EDUCATION	1,500.00	0.00	1,520.00	1,516.94	2,500.00	125.00	2,500.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

								Defined Budgets	
		2020	2020	2021	2021	2022	2022	2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023	
<u>100-5-0110-0487</u>	SUBSCRIPTIONS	200.00	0.00	200.00	0.00	0.00	0.00	0.00	
<u>100-5-0110-0488</u>	ASSOCIATION DUES	600.00	500.00	600.00	350.00	1,000.00	750.00	1,000.00	
<u>100-5-0110-0489</u>	BONDS	0.00	0.00	0.00	0.00	200.00	0.00	200.00	
Department: 0110 - COUNTY JUDGE Total:		164,245.00	159,045.59	168,997.22	166,315.82	177,611.58	116,192.95	183,109.31	
Department: 0130 - COUNTY AUDITOR									
<u>100-5-0130-0135</u>	SALARY, COUNTY AUDITOR	93,339.28	93,339.36	93,339.28	93,339.36	100,000.00	79,166.73	113,499.31	
<u>100-5-0130-0235</u>	FICA	5,787.04	5,787.11	6,080.00	5,787.12	6,200.00	4,901.91	7,040.00	
<u>100-5-0130-0236</u>	MEDICARE	1,353.42	1,353.36	1,430.00	1,353.36	1,450.00	1,146.47	1,650.00	
<u>100-5-0130-0238</u>	RETIREMENT	10,603.34	10,598.01	11,240.00	10,696.53	12,080.00	9,563.46	12,650.00	
<u>100-5-0130-0242</u>	MEDICAL INSURANCE	12,500.00	0.00	12,500.00	0.00	13,500.00	1,694.58	14,125.00	
<u>100-5-0130-0246</u>	UNEMPLOYMENT	200.00	144.02	200.00	200.00	600.00	18.01	100.00	
<u>100-5-0130-0250</u>	SUPPLIES	1,600.00	1,354.15	1,600.00	1,398.41	1,598.00	493.22	1,000.00	
<u>100-5-0130-0366</u>	POSTAGE/BOX RENT	100.00	94.00	100.00	96.00	102.00	102.00	120.00	
<u>100-5-0130-0375</u>	TELEPHONE	1,500.00	78.60	0.00	0.00	0.00	0.00	0.00	
<u>100-5-0130-0401</u>	CONFERENCE/EDUCATION	3,350.00	350.75	3,500.00	0.00	3,500.00	1,849.42	3,500.00	
<u>100-5-0130-0488</u>	ASSOCIATION DUES	350.00	350.00	200.00	175.00	200.00	175.00	200.00	
<u>100-5-0130-0489</u>	BONDS	100.00	92.50	100.00	0.00	185.00	185.00	100.00	
<u>100-5-0130-0630</u>	OFFICE EQUIP MAINT AGREEM	1,600.00	540.08	1,600.00	516.00	615.00	44.03	700.00	
Department: 0130 - COUNTY AUDITOR Total:		132,383.08	114,081.94	131,889.28	113,561.78	140,030.00	99,339.83	155,684.31	
Department: 0140 - COUNTY TREASURER									
<u>100-5-0140-0130</u>	SALARY, COUNTY TREASURER	98,045.00	98,045.04	102,947.22	102,947.28	108,094.58	78,338.16	113,499.31	
<u>100-5-0140-0137</u>	SALARY, DEPUTY	68,300.52	68,300.64	71,715.55	71,715.60	75,301.33	48,532.53	79,066.40	
<u>100-5-0140-0235</u>	FICA	10,315.00	9,936.92	10,840.00	10,303.20	11,371.00	7,640.50	11,940.00	
<u>100-5-0140-0236</u>	MEDICARE	2,415.00	2,315.76	2,540.00	2,409.60	2,660.00	1,786.85	1,795.00	
<u>100-5-0140-0238</u>	RETIREMENT	18,900.00	18,887.18	20,020.00	20,016.24	22,522.00	15,326.10	21,415.00	
<u>100-5-0140-0242</u>	MEDICAL INSURANCE	25,000.00	24,854.56	25,730.00	25,708.32	27,000.00	17,922.79	28,240.00	
<u>100-5-0140-0246</u>	UNEMPLOYMENT	200.00	144.00	200.00	200.00	600.00	9.00	200.00	
<u>100-5-0140-0250</u>	SUPPLIES	3,000.00	2,141.93	3,000.00	1,219.51	2,998.00	1,447.60	3,000.00	
<u>100-5-0140-0366</u>	POSTAGE/BOX RENT	100.00	94.00	100.00	96.00	102.00	102.00	120.00	
<u>100-5-0140-0375</u>	TELEPHONE	800.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>100-5-0140-0400</u>	MILEAGE	300.00	0.00	300.00	0.00	0.00	0.00	0.00	

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

								Defined Budgets	
		2020	2020	2021	2021	2022	2022	2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023	
<u>100-5-0140-0401</u>	CONFERENCE/EDUCATION	5,000.00	300.00	5,000.00	2,146.83	5,000.00	4,581.82	6,000.00	
<u>100-5-0140-0488</u>	ASSOCIATION DUES	200.00	175.00	200.00	175.00	215.00	215.00	250.00	
<u>100-5-0140-0489</u>	BONDS	200.00	50.00	200.00	50.00	200.00	100.00	200.00	
<u>100-5-0140-0630</u>	OFFICE EQUIP MAINT AGREEM	1,850.00	0.00	1,120.00	37.66	685.00	540.00	700.00	
Department: 0140 - COUNTY TREASURER Total:		234,625.52	225,245.03	243,912.77	237,025.24	256,748.91	176,542.35	267,425.71	
Department: 0200 - DISTRICT/COUNTY/JP COURT									
<u>100-5-0200-0130</u>	SALARY, DISTRICT JUDGE	18.06	18.06	18.06	18.06	18.06	0.00	18.06	
<u>100-5-0200-0143</u>	SALARY, COURT REPORTER	340.00	289.56	289.56	210.65	289.56	0.00	320.00	
<u>100-5-0200-0144</u>	SALARY, COURT ADMINISTRAT	222.00	189.12	204.12	201.74	189.12	0.00	200.00	
<u>100-5-0200-0145</u>	SALARY, ADMINISTRATIVE ASSI	0.00	0.00	130.00	129.84	150.00	0.00	160.00	
<u>100-5-0200-0235</u>	FICA	37.00	30.80	35.00	34.74	50.00	0.00	50.00	
<u>100-5-0200-0236</u>	MEDICARE	10.00	7.20	10.00	8.12	15.00	0.00	15.00	
<u>100-5-0200-0238</u>	RETIREMENT	67.00	0.00	60.00	0.00	75.00	0.00	75.00	
<u>100-5-0200-0242</u>	MEDICAL INSURANCE	100.00	67.23	200.00	0.00	300.00	88.59	300.00	
<u>100-5-0200-0246</u>	UNEMPLOYMENT	100.00	7.95	100.00	13.59	400.00	0.00	100.00	
<u>100-5-0200-0300</u>	COURT COSTS	0.00	0.00	495.00	210.00	10,000.00	1,848.00	10,000.00	
<u>100-5-0200-0301</u>	OUTSIDE COURT REPORTER	1,000.00	223.00	853.00	0.00	10,000.00	0.00	10,000.00	
<u>100-5-0200-0305</u>	DISTRICT COURT EXPENSE	500.00	351.59	2,500.00	302.40	2,500.00	0.00	2,500.00	
<u>100-5-0200-0306</u>	DISTRICT ATTORNEY EXPENSE	500.00	473.04	500.00	333.03	500.00	0.00	500.00	
<u>100-5-0200-0310</u>	COURT APPOINTED ATTORNE	6,500.00	3,027.60	4,500.00	3,644.72	10,000.00	840.00	10,000.00	
<u>100-5-0200-0331</u>	JUDICIAL ASSESSMENT	14.00	13.79	19.00	16.64	20.00	27.17	20.00	
<u>100-5-0200-0340</u>	JURORS	5,000.00	4,759.50	10,000.00	5,017.59	10,000.00	5,900.00	10,000.00	
Department: 0200 - DISTRICT/COUNTY/JP COURT Total:		14,408.06	9,458.44	19,913.74	10,141.12	44,506.74	8,703.76	44,258.06	
Department: 0220 - COUNTY/DISTRICT CLERK									
<u>100-5-0220-0130</u>	SALARY, COUNTY AND DISTRIC	98,045.00	98,045.04	102,947.20	102,947.28	108,094.58	72,063.04	113,499.31	
<u>100-5-0220-0136</u>	SALARY, CHIEF DEPUTY	77,468.00	77,467.68	81,341.18	81,341.28	85,408.24	53,586.50	89,678.65	
<u>100-5-0220-0137</u>	SALARY, DEPUTY	75,901.00	75,863.08	71,715.55	71,715.60	75,301.33	46,048.78	79,066.40	
<u>100-5-0220-0235</u>	FICA	15,220.00	15,198.99	15,880.00	15,536.26	16,667.00	10,386.05	17,500.00	
<u>100-5-0220-0236</u>	MEDICARE	3,590.00	3,554.64	3,720.00	3,633.44	3,898.00	2,429.04	4,100.00	
<u>100-5-0220-0238</u>	RETIREMENT	28,550.00	28,542.07	29,370.00	29,368.78	33,010.00	20,870.28	31,400.00	
<u>100-5-0220-0242</u>	MEDICAL INSURANCE	38,500.00	38,461.23	38,600.00	38,562.48	40,500.00	25,871.83	42,360.00	

Budget Worksheet

		Defined Budgets						2023
		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
<u>100-5-0220-0246</u>	UNEMPLOYMENT	400.00	287.99	400.00	400.00	1,200.00	26.99	400.00
<u>100-5-0220-0250</u>	SUPPLIES	9,000.00	6,825.87	10,000.00	5,499.09	9,998.00	4,154.85	10,000.00
<u>100-5-0220-0260</u>	ELECTION SUPPLIES/EXPENSE	13,000.00	12,489.63	8,870.00	672.49	14,000.00	2,110.55	14,000.00
<u>100-5-0220-0366</u>	POSTAGE/BOX RENT	100.00	94.00	100.00	96.00	102.00	102.00	120.00
<u>100-5-0220-0375</u>	TELEPHONE	1,200.00	111.22	0.00	0.00	0.00	0.00	0.00
<u>100-5-0220-0400</u>	MILEAGE	300.00	0.00	300.00	0.00	0.00	0.00	0.00
<u>100-5-0220-0401</u>	CONFERENCE/EDUCATION	2,000.00	1,476.11	8,000.00	2,356.04	8,000.00	645.00	8,000.00
<u>100-5-0220-0488</u>	ASSOCIATION DUES	300.00	250.00	300.00	175.00	300.00	0.00	300.00
<u>100-5-0220-0489</u>	BONDS	450.00	392.00	350.00	227.75	400.00	300.00	400.00
<u>100-5-0220-0546</u>	COMPUTER PROGRAM EXPENS	20,000.00	19,298.30	25,000.00	20,676.89	25,000.00	15,644.30	25,000.00
<u>100-5-0220-0630</u>	COPIER MAINTENANCE	2,450.00	2,068.80	3,200.00	1,663.70	3,200.00	1,131.43	3,200.00
<u>100-5-0220-0735</u>	CONTINGENCY	1,100.00	0.00	3,000.00	1,839.05	3,000.00	160.00	3,000.00
Department: 0220 - COUNTY/DISTRICT CLERK Total:		387,574.00	380,426.65	403,093.93	376,711.13	428,079.15	255,530.64	442,024.36
Department: 0250 - JUSTICE OF THE PEACE ANNEX								
<u>100-5-0250-0130</u>	SALARY, JUSTICE OF THE PEACE	98,045.00	98,045.04	102,947.22	102,947.28	108,094.58	72,063.04	113,499.31
<u>100-5-0250-0136</u>	SALARY, CHIEF DEPUTY	81,968.00	81,936.48	81,341.15	76,992.40	85,408.24	56,938.88	89,678.62
<u>100-5-0250-0137</u>	SALARY, DEPUTY	65,301.00	63,229.97	71,715.55	65,931.50	75,301.33	42,800.23	79,066.40
<u>100-5-0250-0138</u>	SALARY, DEPUTY II	66,801.00	64,710.68	58,455.55	36,714.56	0.00	0.00	0.00
<u>100-5-0250-0235</u>	FICA	19,360.00	18,479.07	20,320.00	17,084.84	16,667.00	10,314.14	17,500.00
<u>100-5-0250-0236</u>	MEDICARE	4,530.00	4,321.76	4,760.00	3,995.59	3,898.00	2,412.13	4,100.00
<u>100-5-0250-0238</u>	RETIREMENT	35,460.00	34,688.60	32,390.00	32,384.23	32,472.00	20,753.83	31,400.00
<u>100-5-0250-0242</u>	MEDICAL INSURANCE	49,100.00	49,015.83	50,000.00	43,716.96	40,500.00	25,211.07	42,360.00
<u>100-5-0250-0246</u>	UNEMPLOYMENT	1,600.00	863.98	600.00	600.00	1,200.00	26.99	400.00
<u>100-5-0250-0250</u>	SUPPLIES	6,000.00	5,367.86	4,998.00	5,021.23	4,998.00	2,330.51	5,000.00
<u>100-5-0250-0300</u>	COURT COSTS	2,000.00	651.30	3,000.00	0.00	3,000.00	0.00	3,000.00
<u>100-5-0250-0366</u>	POSTAGE/BOX RENT	100.00	94.00	102.00	102.00	102.00	0.00	120.00
<u>100-5-0250-0400</u>	MILEAGE	500.00	0.00	500.00	0.00	0.00	0.00	0.00
<u>100-5-0250-0401</u>	CONFERENCE/EDUCATION	2,000.00	1,220.68	8,000.00	7,006.25	8,000.00	4,627.21	8,000.00
<u>100-5-0250-0441</u>	MAINT/SOFTWARE	8,000.00	6,400.00	8,000.00	7,900.00	8,000.00	4,000.00	8,000.00
<u>100-5-0250-0487</u>	SUBSCRIPTIONS	300.00	0.00	300.00	0.00	0.00	0.00	0.00
<u>100-5-0250-0488</u>	ASSOCIATION DUES	200.00	120.00	200.00	170.00	365.00	365.00	400.00

Budget Worksheet

Defined Budgets

		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
<u>100-5-0250-0489</u>	BONDS	500.00	427.00	300.00	242.00	300.00	121.00	300.00
<u>100-5-0250-0630</u>	OFFICE EQUIP MAINT AGREEM	0.00	0.00	810.00	805.99	600.00	0.00	850.00
<u>100-5-0250-0696</u>	COLLECTION EXPENSE	20,000.00	20,781.88	25,000.00	23,115.98	30,000.00	13,984.84	30,000.00
<u>100-5-0250-0735</u>	CONTINGENCY	1,800.00	1,061.52	2,000.00	1,217.33	1,835.00	510.00	2,000.00
Department: 0250 - JUSTICE OF THE PEACE ANNEX Total:		463,565.00	451,415.65	475,739.47	425,948.14	420,741.15	255,858.87	435,674.33
Department: 0260 - JUSTICE OF THE PEACE WEIGH STATION								
<u>100-5-0260-0130</u>	SALARY, JUSTICE OF THE PEACE	0.00	0.00	0.00	0.00	0.00	0.00	113,499.31
<u>100-5-0260-0136</u>	SALARY, CHIEF DEPUTY	0.00	0.00	0.00	0.00	0.00	0.00	89,678.65
<u>100-5-0260-0137</u>	SALARY, DEPUTY	0.00	0.00	0.00	0.00	0.00	0.00	79,066.40
<u>100-5-0260-0235</u>	FICA	0.00	0.00	0.00	0.00	0.00	0.00	17,500.00
<u>100-5-0260-0236</u>	MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	4,100.00
<u>100-5-0260-0238</u>	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	31,400.00
<u>100-5-0260-0242</u>	MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	42,360.00
<u>100-5-0260-0246</u>	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	400.00
<u>100-5-0260-0250</u>	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
<u>100-5-0260-0300</u>	COURT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
<u>100-5-0260-0366</u>	POSTAGE/BOX RENT	0.00	0.00	0.00	0.00	0.00	0.00	120.00
<u>100-5-0260-0401</u>	CONFERENCE/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
<u>100-5-0260-0441</u>	MAINT/SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
<u>100-5-0260-0488</u>	ASSOCIATION DUES	0.00	0.00	0.00	0.00	0.00	0.00	400.00
<u>100-5-0260-0489</u>	BONDS	0.00	0.00	0.00	0.00	0.00	0.00	300.00
<u>100-5-0260-0630</u>	OFFICE EQUIP MAINT AGREEM	0.00	0.00	0.00	0.00	0.00	0.00	850.00
<u>100-5-0260-0696</u>	COLLECTION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
<u>100-5-0260-0735</u>	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
Department: 0260 - JUSTICE OF THE PEACE WEIGH STATION Total:		0.00	0.00	0.00	0.00	0.00	0.00	435,674.36
Department: 0300 - COUNTY ATTORNEY								
<u>100-5-0300-0130</u>	SALARY, COUNTY ATTORNEY	98,045.00	98,045.04	102,947.22	102,947.28	108,094.58	72,063.04	113,499.31
<u>100-5-0300-0171</u>	STATE SUPPLEMENT	23,333.00	23,333.04	23,333.00	23,333.04	23,333.00	15,555.36	23,333.00
<u>100-5-0300-0235</u>	FICA	7,530.00	6,692.88	7,470.00	6,687.82	8,149.00	4,634.72	8,485.00
<u>100-5-0300-0236</u>	MEDICARE	1,765.00	1,565.36	1,840.00	1,564.12	1,906.00	1,084.00	1,985.00
<u>100-5-0300-0238</u>	RETIREMENT	13,790.00	13,781.40	14,480.00	14,471.52	16,140.00	10,584.32	15,220.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

								Defined Budgets
		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
<u>100-5-0300-0242</u>	MEDICAL INSURANCE	12,500.00	12,427.28	12,860.00	12,854.16	13,500.00	8,970.72	14,120.00
<u>100-5-0300-0250</u>	SUPPLIES	1,496.00	110.86	1,500.00	531.51	1,498.00	623.37	1,500.00
<u>100-5-0300-0366</u>	POSTAGE/BOX RENT	104.00	102.00	100.00	96.00	102.00	102.00	120.00
<u>100-5-0300-0375</u>	TELEPHONE	500.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>100-5-0300-0400</u>	MILEAGE	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
<u>100-5-0300-0401</u>	CONFERENCE/EDUCATION	2,500.00	0.00	2,500.00	200.00	2,500.00	2,335.58	3,000.00
<u>100-5-0300-0465</u>	COMPUTER PROGRAM EXPENS	1,300.00	1,200.00	1,500.00	1,200.00	1,750.00	800.00	1,750.00
<u>100-5-0300-0487</u>	SUBSCRIPTIONS	500.00	0.00	500.00	0.00	750.00	0.00	750.00
<u>100-5-0300-0488</u>	ASSOCIATION DUES	500.00	284.00	500.00	75.00	500.00	75.00	500.00
<u>100-5-0300-0489</u>	BONDS	100.00	50.00	100.00	50.00	100.00	0.00	100.00
Department: 0300 - COUNTY ATTORNEY Total:		164,963.00	157,591.86	170,630.22	164,010.45	178,322.58	116,828.11	184,362.31
Department: 0320 - DISTRICT ATTORNEY								
<u>100-5-0320-0169</u>	SALARY, ASSISTANT DISTRICT A	79,375.00	0.00	79,375.00	0.00	79,375.00	0.00	80,000.00
<u>100-5-0320-0185</u>	AUTO ALLOWANCE	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00
<u>100-5-0320-0235</u>	FICA	5,235.00	0.00	5,235.00	0.00	5,235.00	0.00	5,300.00
<u>100-5-0320-0236</u>	MEDICARE	1,225.00	0.00	1,225.00	0.00	1,225.00	0.00	1,250.00
<u>100-5-0320-0238</u>	RETIREMENT	9,590.00	0.00	9,670.00	0.00	10,365.00	0.00	10,000.00
<u>100-5-0320-0242</u>	MEDICAL INSURANCE	12,500.00	0.00	12,500.00	0.00	13,500.00	0.00	14,120.00
<u>100-5-0320-0246</u>	UNEMPLOYMENT	100.00	0.00	200.00	0.00	600.00	0.00	200.00
Department: 0320 - DISTRICT ATTORNEY Total:		113,025.00	0.00	113,205.00	0.00	115,300.00	0.00	115,870.00
Department: 0350 - CONSTABLE COURTHOUSE								
<u>100-5-0350-0130</u>	SALARY, CONSTABLE	98,045.00	98,045.04	102,947.22	102,947.28	108,094.58	72,063.04	113,499.31
<u>100-5-0350-0195</u>	VEHICLE ALLOWANCE, CONSTA	3,849.00	3,848.40	0.00	0.00	0.00	0.00	0.00
<u>100-5-0350-0235</u>	FICA	6,320.00	5,241.04	6,030.00	5,269.28	6,702.00	4,051.51	7,050.00
<u>100-5-0350-0236</u>	MEDICARE	1,480.00	1,225.76	1,500.00	1,232.32	1,568.00	947.51	1,650.00
<u>100-5-0350-0238</u>	RETIREMENT	11,580.00	11,569.02	11,800.00	11,797.68	13,275.00	8,705.28	12,625.00
<u>100-5-0350-0242</u>	MEDICAL INSURANCE	12,500.00	12,427.28	12,860.00	12,854.16	13,500.00	8,970.72	14,120.00
<u>100-5-0350-0250</u>	SUPPLIES	1,500.00	0.00	1,500.00	241.44	1,500.00	486.83	1,500.00
<u>100-5-0350-0251</u>	SUPPLIES, LAW ENFORCEMENT	14,500.00	14,159.11	10,000.00	7,021.68	10,000.00	742.53	10,000.00
<u>100-5-0350-0375</u>	TELEPHONE	2,000.00	869.32	2,000.00	935.79	2,000.00	627.02	2,000.00
<u>100-5-0350-0401</u>	CONFERENCE/EDUCATION	3,000.00	40.00	3,000.00	2,849.31	3,000.00	230.00	3,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

								Defined Budgets	
		2020	2020	2021	2021	2022	2022	2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023	
<u>100-5-0350-0425</u>	COMMUNICATIONS/RADIOS	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	
<u>100-5-0350-0465</u>	COMPUTER PROGRAM EXPEN	1,000.00	660.00	1,000.00	660.00	1,000.00	162.00	1,000.00	
<u>100-5-0350-0488</u>	ASSOCIATION DUES	300.00	60.00	300.00	120.00	300.00	0.00	300.00	
<u>100-5-0350-0489</u>	BONDS	500.00	177.50	500.00	0.00	200.00	0.00	200.00	
<u>100-5-0350-0630</u>	OFFICE EQUIP MAINT AGREEM	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00	
<u>100-5-0350-0735</u>	CONTINGENCY	5,500.00	2,400.00	10,000.00	6,735.99	10,000.00	660.00	10,000.00	
<u>100-5-0350-0775</u>	FUEL	5,000.00	2,034.52	5,000.00	3,599.74	5,000.00	2,780.33	5,000.00	
<u>100-5-0350-0780</u>	VEHICLE REPAIR/MAINT	4,000.00	262.30	5,000.00	4,682.34	5,000.00	1,209.41	5,000.00	
Department: 0350 - CONSTABLE COURTHOUSE Total:		173,574.00	153,019.29	175,937.22	160,947.01	182,139.58	101,636.18	187,944.31	
Department: 0360 - CONSTABLE WEIGH STATION									
<u>100-5-0360-0130</u>	SALARY, CONSTABLE	0.00	0.00	0.00	0.00	0.00	0.00	113,499.31	
<u>100-5-0360-0235</u>	FICA	0.00	0.00	0.00	0.00	0.00	0.00	7,050.00	
<u>100-5-0360-0236</u>	MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	1,650.00	
<u>100-5-0360-0238</u>	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	12,625.00	
<u>100-5-0360-0242</u>	MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	14,120.00	
<u>100-5-0360-0250</u>	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	
<u>100-5-0360-0251</u>	SUPPLIES, LAW ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	
<u>100-5-0360-0375</u>	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	
<u>100-5-0360-0401</u>	CONFERENCE/EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	
<u>100-5-0360-0425</u>	COMMUNICATIONS/RADIOS	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	
<u>100-5-0360-0465</u>	COMPUTER PROGRAM EXPENS	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	
<u>100-5-0360-0488</u>	ASSOCIATION DUES	0.00	0.00	0.00	0.00	0.00	0.00	300.00	
<u>100-5-0360-0489</u>	BONDS	0.00	0.00	0.00	0.00	0.00	0.00	200.00	
<u>100-5-0360-0735</u>	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	
<u>100-5-0360-0775</u>	FUEL	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	
<u>100-5-0360-0780</u>	VEHICLE REPAIR/MAINT	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	
Department: 0360 - CONSTABLE WEIGH STATION Total:		0.00	0.00	0.00	0.00	0.00	0.00	187,944.31	
Department: 0400 - COUNTY SHERIFF									
<u>100-5-0400-0130</u>	SALARY, COUNTY SHERIFF/TAC	98,045.00	98,045.04	102,947.22	102,947.28	108,094.58	72,063.04	113,499.31	
<u>100-5-0400-0136</u>	SALARY, CHIEF TAC DEPUTY CLE	77,468.00	77,467.68	81,341.15	81,341.04	85,408.21	56,938.88	89,678.65	
<u>100-5-0400-0137</u>	SALARY, DEPUTY CLERK I	68,301.00	68,300.64	71,715.55	71,715.60	75,301.33	56,599.31	79,066.40	

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

Defined Budgets

		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 2023
<u>100-5-0400-0138</u>	SALARY, DEPUTY CLERK II	68,301.00	68,300.64	71,715.55	71,715.60	75,301.33	47,063.40	79,066.40
<u>100-5-0400-0148</u>	SALARY, SO CHIEF DEPUTY	81,448.00	81,447.36	85,519.63	85,519.68	89,795.61	59,863.68	94,285.39
<u>100-5-0400-0149</u>	SALARY, SO INVESTIGATOR	78,507.00	78,506.16	82,432.35	82,432.32	86,553.97	57,702.72	90,881.67
<u>100-5-0400-0150</u>	SALARY, SO DEPUTY I	62,007.00	61,349.30	73,007.35	71,669.01	76,002.72	12,127.70	90,302.86
<u>100-5-0400-0151</u>	SALARY, SO DEPUTY II	78,007.00	78,006.24	81,907.35	81,907.44	86,002.72	57,335.20	90,302.86
<u>100-5-0400-0152</u>	SALARY, SO DEPUTY III	77,507.00	77,506.32	55,382.35	54,709.92	85,451.47	56,967.68	89,724.04
<u>100-5-0400-0153</u>	SALARY, SO DEPUTY IV	77,507.00	77,506.32	81,382.35	81,382.32	85,451.47	56,967.68	89,724.04
<u>100-5-0400-0154</u>	SALARY, SCHOOL RESOURCE DE	68,487.00	67,818.03	38,382.35	38,083.30	78,451.47	0.00	0.00
<u>100-5-0400-0175</u>	OVERTIME	190,000.00	187,052.74	162,750.00	162,693.16	145,000.00	112,548.55	175,000.00
<u>100-5-0400-0190</u>	VEHICLE ALLOWANCE, SHERIFF	3,849.00	3,848.40	0.00	0.00	0.00	0.00	0.00
<u>100-5-0400-0191</u>	VEHICLE ALLOWANCE, CHIEF D	3,849.00	3,848.40	0.00	0.00	0.00	0.00	0.00
<u>100-5-0400-0192</u>	VEHICLE ALLOWANCE, INVESTI	3,849.00	3,848.40	0.00	0.00	0.00	0.00	0.00
<u>100-5-0400-0235</u>	FICA	64,225.00	63,354.31	64,165.00	60,558.11	67,817.00	39,839.00	71,620.00
<u>100-5-0400-0236</u>	MEDICARE	15,030.00	14,816.79	15,010.00	14,163.02	15,861.00	9,317.13	16,985.00
<u>100-5-0400-0238</u>	RETIREMENT	119,230.00	117,279.39	114,280.00	113,011.29	123,828.00	77,279.41	120,275.00
<u>100-5-0400-0242</u>	MEDICAL INSURANCE	132,500.00	132,016.24	128,500.00	127,943.31	148,500.00	82,418.49	169,440.00
<u>100-5-0400-0246</u>	UNEMPLOYMENT	1,800.00	1,440.00	2,000.00	1,866.40	5,700.00	81.00	2,400.00
<u>100-5-0400-0250</u>	SUPPLIES	20,000.00	10,044.70	14,000.00	7,681.16	20,000.00	9,923.32	20,000.00
<u>100-5-0400-0251</u>	SUPPLIES, LAW ENFORCEMENT	50,000.00	31,827.89	47,000.00	40,552.19	50,000.00	40,404.48	50,000.00
<u>100-5-0400-0366</u>	POSTAGE/BOX RENT	300.00	240.40	450.00	364.71	600.00	410.30	400.00
<u>100-5-0400-0375</u>	TELEPHONE/INTERNET	21,300.00	12,886.77	12,300.00	10,695.53	30,000.00	7,952.72	30,000.00
<u>100-5-0400-0400</u>	MILEAGE	1,000.00	0.00	1,000.00	0.00	1,000.00	109.86	1,000.00
<u>100-5-0400-0401</u>	CONFERENCE/EDUCATION	25,000.00	14,385.09	30,000.00	27,491.86	30,000.00	13,413.23	30,000.00
<u>100-5-0400-0425</u>	COMMUNICATIONS/RADIOS	10,000.00	7,245.00	10,000.00	8,096.40	10,000.00	0.00	10,000.00
<u>100-5-0400-0465</u>	COMPUTER PROGRAM EXPEN	9,520.00	9,516.50	3,000.00	105.00	20,000.00	11,140.38	20,000.00
<u>100-5-0400-0475</u>	PRISONER EXPENSE	38,000.00	33,037.90	36,400.00	28,019.73	50,000.00	19,767.30	20,000.00
<u>100-5-0400-0487</u>	SUBSCRIPTIONS	500.00	0.00	500.00	0.00	500.00	0.00	500.00
<u>100-5-0400-0488</u>	ASSOCIATION DUES	500.00	314.00	500.00	250.00	500.00	125.00	500.00
<u>100-5-0400-0489</u>	BONDS	1,600.00	1,526.25	1,500.00	600.00	1,500.00	450.00	1,500.00
<u>100-5-0400-0503</u>	K-9 EXPENSES	0.00	0.00	0.00	0.00	51,100.00	0.00	0.00
<u>100-5-0400-0516</u>	TAX ROLL CONTRACT	25,000.00	23,449.59	25,000.00	10,475.00	25,000.00	12,206.25	25,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

								Defined Budgets
		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
<u>100-5-0400-0550</u>	CAPITAL OUTLAY	0.00	0.00	54,600.00	54,578.90	12,000.00	1,515.99	12,000.00
<u>100-5-0400-0552</u>	EQUIPMENT <5000	8,000.00	7,941.94	34,800.00	31,348.99	5,000.00	1,559.95	5,000.00
<u>100-5-0400-0735</u>	CONTINGENCY	25,000.00	23,259.32	33,200.00	33,193.86	15,000.00	13,409.40	15,000.00
<u>100-5-0400-0775</u>	FUEL	50,000.00	31,199.48	45,000.00	38,074.23	50,000.00	26,257.77	50,000.00
<u>100-5-0400-0780</u>	VEHICLE REPAIR/MAINT	30,000.00	20,603.63	44,900.00	34,345.63	35,000.00	11,894.89	35,000.00
Department: 0400 - COUNTY SHERIFF Total:		1,685,637.00	1,589,236.86	1,706,588.20	1,629,531.99	1,845,720.88	1,025,653.71	1,789,151.62
Department: 0450 - EMS/AMBULANCE								
<u>100-5-0450-0250</u>	SUPPLIES	20,000.00	3,050.83	20,000.00	4,340.65	20,000.00	4,439.03	10,000.00
<u>100-5-0450-0375</u>	TELEPHONE	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
<u>100-5-0450-0481</u>	ACADIAN CONTRACT	540,000.00	540,000.00	540,000.00	540,000.00	660,000.00	423,171.08	720,000.00
<u>100-5-0450-0735</u>	CONTINGENCY	53,000.00	30,114.69	50,000.00	2,500.00	20,000.00	2,283.40	20,000.00
<u>100-5-0450-0780</u>	VEHICLE REPAIR/MAINT	25,000.00	3,230.50	25,000.00	5,395.41	25,000.00	3,712.12	25,000.00
Department: 0450 - EMS/AMBULANCE Total:		640,000.00	576,396.02	637,000.00	552,236.06	725,000.00	433,605.63	775,000.00
Department: 0500 - EXTENSION SERVICE								
<u>100-5-0500-0141</u>	SALARY, AG AGENT	5,409.00	5,408.88	5,679.26	5,679.36	5,963.22	3,975.52	6,261.38
<u>100-5-0500-0165</u>	SALARY, ASSISTANT	8,079.00	8,078.88	8,482.75	8,482.80	8,906.89	5,937.92	9,352.23
<u>100-5-0500-0199</u>	VEHICLE ALLOWANCE, AG AGE	1,001.00	1,000.08	1,000.00	1,000.08	1,000.00	666.72	1,000.00
<u>100-5-0500-0235</u>	FICA	900.00	898.32	945.00	940.08	984.00	656.00	1,035.00
<u>100-5-0500-0236</u>	MEDICARE	215.00	210.00	220.00	220.08	231.00	153.44	245.00
<u>100-5-0500-0238</u>	RETIREMENT	920.00	917.30	1,740.00	972.00	1,100.00	717.44	1,045.00
<u>100-5-0500-0246</u>	UNEMPLOYMENT	300.00	231.84	400.00	333.60	1,200.00	10.57	400.00
<u>100-5-0500-0401</u>	CONFERENCE/EDUCATION	13,500.00	7,429.91	13,500.00	4,391.77	13,500.00	9,157.33	13,500.00
<u>100-5-0500-0550</u>	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00
<u>100-5-0500-0735</u>	CONTINGENCY	15,850.00	3,750.00	15,000.00	2,150.00	5,000.00	0.00	5,000.00
<u>100-5-0500-0775</u>	FUEL	1,500.00	1,295.26	2,500.00	1,151.91	2,000.00	1,982.55	2,000.00
Department: 0500 - EXTENSION SERVICE Total:		47,674.00	29,220.47	49,467.01	25,321.68	89,885.11	23,257.49	89,838.61
Department: 0700 - COUNTY MAINTENANCE								
<u>100-5-0700-0180</u>	WAGES, PART TIME	25,000.00	3,370.17	25,000.00	53.72	25,000.00	24,746.35	50,000.00
<u>100-5-0700-0235</u>	FICA	1,550.00	208.94	1,550.00	-258.59	1,550.00	1,534.26	3,100.00
<u>100-5-0700-0236</u>	MEDICARE	365.00	48.86	365.00	0.78	365.00	358.82	725.00
<u>100-5-0700-0238</u>	RETIREMENT	2,840.00	144.40	2,870.00	0.00	3,070.00	2,989.37	5,560.00

Budget Worksheet

Defined Budgets

		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
								2023
<u>100-5-0700-0242</u>	MEDICAL INSURANCE	0.00	0.00	0.00	0.00	10,000.00	5,046.03	0.00
<u>100-5-0700-0246</u>	UNEMPLOYMENT	200.00	53.92	200.00	1.50	600.00	1.07	200.00
<u>100-5-0700-0250</u>	SUPPLIES	11,500.00	10,956.93	20,000.00	6,011.11	20,000.00	5,506.62	20,000.00
<u>100-5-0700-0415</u>	UTILITIES	50,000.00	36,964.87	50,000.00	38,201.45	50,000.00	22,112.81	50,000.00
<u>100-5-0700-0420</u>	REPAIRS/MAINT	100,000.00	90,264.18	100,000.00	57,170.91	100,000.00	33,714.85	100,000.00
<u>100-5-0700-0700</u>	CLEANING SERVICE	40,000.00	35,250.00	40,000.00	0.00	0.00	0.00	0.00
<u>100-5-0700-0735</u>	CONTINGENCY	0.00	0.00	100,000.00	19,269.98	90,000.00	950.00	100,000.00
<u>100-5-0700-0761</u>	YARD EXPENSE	28,400.00	935.25	30,000.00	0.00	30,000.00	0.00	10,000.00
Department: 0700 - COUNTY MAINTENANCE Total:		259,855.00	178,197.52	369,985.00	120,450.86	330,585.00	96,960.18	339,585.00
Department: 0800 - COUNTY WIDE								
<u>100-5-0800-0238</u>	RETIREMENT	500,000.00	500,000.00	500,000.00	200,000.00	500,000.00	0.00	500,000.00
<u>100-5-0800-0243</u>	INSURANCE PREMIUMS/HR	230,000.00	199,780.97	250,000.00	185,700.73	300,000.00	109,708.42	300,000.00
<u>100-5-0800-0245</u>	WORKERS COMPENSATION	14,000.00	12,337.00	25,000.00	15,325.00	25,000.00	14,754.00	25,000.00
<u>100-5-0800-0333</u>	LAW LIBRARY	15,000.00	12,291.00	20,000.00	17,057.00	20,000.00	9,150.00	20,000.00
<u>100-5-0800-0335</u>	TAX LAWSUIT INTEREST OWE	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>100-5-0800-0365</u>	POSTAGE/MACHINE	10,000.00	7,730.07	20,000.00	5,940.31	20,000.00	3,721.02	20,000.00
<u>100-5-0800-0375</u>	TELEPHONE	23,000.00	21,589.13	30,000.00	23,902.67	30,000.00	17,317.73	30,000.00
<u>100-5-0800-0376</u>	EMAIL	500.00	692.00	3,000.00	3,063.69	5,000.00	1,809.08	5,000.00
<u>100-5-0800-0411</u>	ADVERTISING/PUBLICATION	3,500.00	2,309.86	6,000.00	828.00	6,000.00	3,476.56	6,000.00
<u>100-5-0800-0455</u>	INSURANCE PREMIUMS	59,000.00	40,734.13	100,000.00	45,108.76	100,000.00	29,687.00	100,000.00
<u>100-5-0800-0472</u>	AUTOPSY	15,000.00	14,136.00	25,000.00	16,357.00	25,000.00	19,379.00	25,000.00
<u>100-5-0800-0488</u>	ASSOCIATION DUES	2,550.00	2,550.00	4,000.00	1,990.00	4,000.00	1,440.00	4,000.00
<u>100-5-0800-0500</u>	DUMPSTER SERVICE	75,000.00	72,117.80	100,000.00	93,753.82	100,000.00	36,167.94	100,000.00
<u>100-5-0800-0501</u>	RODEO ARENA EXPENSE	30,000.00	30,000.00	0.00	0.00	0.00	0.00	0.00
<u>100-5-0800-0502</u>	RV PARK EXPENSE	300,000.00	300,000.00	0.00	0.00	0.00	0.00	0.00
<u>100-5-0800-0510</u>	AUDIT	18,000.00	18,000.00	25,000.00	18,000.00	40,000.00	0.00	40,000.00
<u>100-5-0800-0514</u>	EMERGENCY MANAGEMENT	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00
<u>100-5-0800-0515</u>	LOVING CO APPRAISAL DISTRIC	198,150.00	173,637.38	210,000.00	194,850.99	250,600.00	185,806.50	300,000.00
<u>100-5-0800-0520</u>	INDIGENT HEALTH EXPENSE	0.00	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00
<u>100-5-0800-0545</u>	COMPUTER MAINT/UPGRADE	150,000.00	105,099.04	250,000.00	101,890.73	250,000.00	44,147.10	250,000.00
<u>100-5-0800-0546</u>	COMPUTER SOFTWARE EXPEN	0.00	0.00	150,000.00	39,284.65	150,000.00	44,583.70	150,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

		2020		2021		2022		Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023 2023
<u>100-5-0800-0550</u>	CAPITAL OUTLAY	200,000.00	142,469.64	1,500,000.00	785,332.57	1,500,000.00	-100,385.00	1,500,000.00
<u>100-5-0800-0552</u>	EQUIPMENT <5000	267,000.00	151,747.53	300,000.00	7,329.54	300,000.00	11,692.61	300,000.00
<u>100-5-0800-0555</u>	BLDG CONSTRUCTION/RENOV	1,450,000.00	11,600.10	1,500,000.00	89,100.00	1,100,000.00	0.00	1,400,000.00
<u>100-5-0800-0730</u>	REFUNDS/RENTAL DEPOSITS	2,500.00	34.00	2,500.00	0.00	2,500.00	325.00	2,500.00
<u>100-5-0800-0735</u>	CONTINGENCY	800,150.00	760,144.75	1,500,000.00	216,821.21	1,380,000.00	5,359.86	1,500,000.00
<u>100-5-0800-0870</u>	STATE COURT COSTS	220,000.00	155,757.16	200,000.00	89,074.66	200,000.00	70,109.48	125,000.00
Department: 0800 - COUNTY WIDE Total:		4,684,350.00	2,734,757.56	6,746,500.00	2,150,711.33	6,334,100.00	508,250.00	6,728,500.00
Department: 0900 - CONTRIBUTIONS								
<u>100-5-0900-0299</u>	REGIONAL PUBLIC DEFENDER	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	1,000.00
<u>100-5-0900-0479</u>	TRANSPECOS WATER MODIFIC	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
<u>100-5-0900-0480</u>	UPPER PECOS SOIL & WATER	2,500.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
<u>100-5-0900-0511</u>	INTERLOCAL ASSISTANCE	50,000.00	20,834.50	50,000.00	20,876.52	50,000.00	0.00	50,000.00
<u>100-5-0900-7110</u>	TRANSFER/LOVING CO FIRE DE	500,000.00	500,000.00	500,000.00	500,000.00	300,000.00	0.00	300,000.00
<u>100-5-0900-7150</u>	TRANSFER/ARENA	0.00	0.00	30,000.00	30,000.00	30,000.00	0.00	6,000,000.00
<u>100-5-0900-7155</u>	PLAYGROUND AT SCHOOL	60,000.00	60,000.00	60,000.00	60,000.00	0.00	0.00	0.00
<u>100-5-0900-7160</u>	TRANSFER/HISTORICAL FUND	1,000.00	1,000.00	2,500.00	2,500.00	2,500.00	0.00	2,500.00
<u>100-5-0900-7170</u>	TRANSFER/WATER FUND	3,551,000.00	3,551,000.00	3,000,000.00	3,000,000.00	2,500,000.00	2,500,000.00	11,000,000.00
<u>100-5-0900-7300</u>	TRANSFER/COURTHOUSE REN	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	10,000,000.00
<u>100-5-0900-7301</u>	TRANSFER/COMMUNITY CENT	4,000,000.00	4,000,000.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00
<u>100-5-0900-7303</u>	TRANSFER/TRUCK BYPASS	3,900,000.00	3,900,000.00	0.00	0.00	0.00	0.00	0.00
<u>100-5-0900-7350</u>	TRANSFER/CONTINGENCY/DEB	3,000,000.00	3,000,000.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00
Department: 0900 - CONTRIBUTIONS Total:		15,075,500.00	15,046,334.50	15,656,000.00	15,624,376.52	4,896,000.00	4,512,500.00	27,366,000.00
Expense Total:		24,241,378.66	21,804,427.38	27,068,859.06	21,757,289.13	16,164,770.68	7,730,859.70	39,728,046.60
Fund: 100 - GENERAL FUND Surplus (Deficit):		-2,008,764.89	1,664,487.99	323,644.29	7,380,884.89	4,465.87	9,458,654.41	10,820.97

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

								Defined Budgets
		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
Fund: 110 - VOLUNTEER FIRE DEPARTMENT								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>110-4-0000-4432</u>	DONATIONS	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00
<u>110-4-0000-4602</u>	INTEREST, ICS SWEEP	300.00	213.03	500.00	45.44	50.00	454.58	50.00
<u>110-4-0000-4603</u>	INTEREST, TEXPOOL	1,500.00	2,507.75	2,500.00	262.49	200.00	4,992.04	200.00
<u>110-4-0000-7100</u>	TRANSFER/GENERAL	500,000.00	500,000.00	500,000.00	500,000.00	300,000.00	0.00	500,000.00
Department: 0000 - UNDESIGNATED Total:		501,800.00	502,720.78	503,000.00	503,307.93	300,250.00	5,446.62	500,250.00
Revenue Total:		501,800.00	502,720.78	503,000.00	503,307.93	300,250.00	5,446.62	500,250.00
Expense								
Department: 0000 - UNDESIGNATED								
<u>110-5-0000-0250</u>	SUPPLIES	20,000.00	994.93	20,000.00	1,312.65	20,000.00	27,327.61	20,000.00
<u>110-5-0000-0415</u>	UTILITIES	10,000.00	1,250.11	10,000.00	796.77	10,000.00	664.07	10,000.00
<u>110-5-0000-0440</u>	MAINT/EQUIPMENT	25,000.00	1,050.00	25,000.00	1,998.35	25,000.00	7,188.33	25,000.00
<u>110-5-0000-0482</u>	CONTRACT SERVICES	360,000.00	0.00	360,000.00	416.00	100,000.00	10,800.00	100,000.00
<u>110-5-0000-0550</u>	CAPITAL OUTLAY	50,000.00	7,350.00	250,000.00	0.00	600,000.00	444,358.54	300,000.00
<u>110-5-0000-0552</u>	EQUIPMENT <5000	10,000.00	2,707.61	0.00	0.00	0.00	0.00	0.00
<u>110-5-0000-0775</u>	FUEL	15,000.00	0.00	15,000.00	0.00	15,000.00	0.00	15,000.00
Department: 0000 - UNDESIGNATED Total:		490,000.00	13,352.65	680,000.00	4,523.77	770,000.00	490,338.55	470,000.00
Expense Total:		490,000.00	13,352.65	680,000.00	4,523.77	770,000.00	490,338.55	470,000.00
Fund: 110 - VOLUNTEER FIRE DEPARTMENT Surplus (Deficit):		11,800.00	489,368.13	-177,000.00	498,784.16	-469,750.00	-484,891.93	30,250.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

Defined Budgets

	Total Budget	Total Activity	Total Budget	Total Activity	2022 Total Budget	2022 YTD Activity	2023 2023
Fund: 115 - COURT FACILITY							
Revenue							
Department: 0000 - UNDESIGNATED							
<u>115-4-0000-4404</u> FEES, CLERK	0.00	0.00	0.00	0.00	0.00	340.00	-500.00
Department: 0000 - UNDESIGNATED Total:	0.00	0.00	0.00	0.00	0.00	340.00	-500.00
Revenue Total:	0.00	0.00	0.00	0.00	0.00	340.00	-500.00
Fund: 115 - COURT FACILITY Total:	0.00	0.00	0.00	0.00	0.00	340.00	-500.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

Defined Budgets

	Total Budget	Total Activity	Total Budget	Total Activity	2022 Total Budget	2022 YTD Activity	2023 Budgets
Fund: 120 - LANGUAGE ACCESS							
Revenue							
Department: 0000 - UNDESIGNATED							
<u>120-4-0000-4404</u> FEES, CLERK	0.00	0.00	0.00	0.00	0.00	48.00	-100.00
Department: 0000 - UNDESIGNATED Total:	0.00	0.00	0.00	0.00	0.00	48.00	-100.00
Revenue Total:	0.00	0.00	0.00	0.00	0.00	48.00	-100.00
Fund: 120 - LANGUAGE ACCESS Total:	0.00	0.00	0.00	0.00	0.00	48.00	-100.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

		Total Budget		Total Activity		2022		2022	
						Total Budget	YTD Activity	Defined Budgets	
								2023	2023
Fund: 125 - COURT INITIATED GUARDIANSHIP									
Revenue									
Department: 0000 - UNDESIGNATED									
<u>125-4-0000-4404</u>	FEEs, CLERK	0.00	0.00	0.00	0.00	0.00	30.00	0.00	
Department: 0000 - UNDESIGNATED Total:		0.00	0.00	0.00	0.00	0.00	30.00	0.00	
Revenue Total:		0.00	0.00	0.00	0.00	0.00	30.00	0.00	
Fund: 125 - COURT INITIATED GUARDIANSHIP Total:		0.00	0.00	0.00	0.00	0.00	30.00	0.00	

Defined Budgets

Budget Worksheet

		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
Fund: 150 - CREAGER ARENA MEMORIAL FUND								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>150-4-0000-4602</u>	INTEREST, ICS SWEEP	1,000.00	1,387.66	400.00	432.50	300.00	2,356.98	700.00
<u>150-4-0000-4603</u>	INTEREST, TEXPOOL	0.00	0.00	0.00	2.65	0.00	0.00	0.00
<u>150-4-0000-7100</u>	TRANSFER/GENERAL	330,000.00	330,000.00	30,000.00	30,000.00	30,000.00	0.00	6,000,000.00
Department: 0000 - UNDESIGNATED Total:		331,000.00	331,387.66	30,400.00	30,435.15	30,300.00	2,356.98	6,000,700.00
Revenue Total:		331,000.00	331,387.66	30,400.00	30,435.15	30,300.00	2,356.98	6,000,700.00
Expense								
Department: 0000 - UNDESIGNATED								
<u>150-5-0000-0502</u>	RV PARK EXPENSE	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00	0.00
<u>150-5-0000-0550</u>	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	6,000,000.00
<u>150-5-0000-0875</u>	MISCELLANEOUS	30,000.00	649.50	30,000.00	19,283.75	30,000.00	0.00	10,000.00
Department: 0000 - UNDESIGNATED Total:		330,000.00	649.50	330,000.00	19,283.75	330,000.00	0.00	6,010,000.00
Expense Total:		330,000.00	649.50	330,000.00	19,283.75	330,000.00	0.00	6,010,000.00
Fund: 150 - CREAGER ARENA MEMORIAL FUND Surplus (Deficit):		1,000.00	330,738.16	-299,600.00	11,151.40	-299,700.00	2,356.98	-9,300.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

								Defined Budgets	
		2020	2020	2021	2021	2022	2022	2023	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity		
Fund: 155 - FAMILY AREA AT COMMUNITY BUILDING									
Revenue									
Department: 0000 - UNDESIGNATED									
<u>155-4-0000-4602</u>	INTEREST, ICS SWEEP	1,500.00	25.94	0.00	115.46	70.00	785.85	400.00	
<u>155-4-0000-4603</u>	INTEREST, TEXPOOL	2,000.00	1,693.87	1,500.00	6.57	50.00	0.00	0.00	
<u>155-4-0000-7100</u>	TRANSFER/GENERAL	60,000.00	60,000.00	60,000.00	60,000.00	0.00	0.00	0.00	
Department: 0000 - UNDESIGNATED Total:		63,500.00	61,719.81	61,500.00	60,122.03	120.00	785.85	400.00	
Revenue Total:		63,500.00	61,719.81	61,500.00	60,122.03	120.00	785.85	400.00	
Expense									
Department: 0000 - UNDESIGNATED									
<u>155-5-0000-0250</u>	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	
<u>155-5-0000-0554</u>	PLAYGROUND EQUIPMENT	40,000.00	0.00	80,000.00	0.00	10,000.00	0.00	0.00	
<u>155-5-0000-0555</u>	TENNIS COURTS	220,000.00	217,204.26	200,000.00	0.00	0.00	0.00	0.00	
Department: 0000 - UNDESIGNATED Total:		260,000.00	217,204.26	280,000.00	0.00	10,000.00	0.00	5,000.00	
Expense Total:		260,000.00	217,204.26	280,000.00	0.00	10,000.00	0.00	5,000.00	
Fund: 155 - FAMILY AREA AT COMMUNITY BUILDING Surplus (Deficit)		-196,500.00	-155,484.45	-218,500.00	60,122.03	-9,880.00	785.85	-4,600.00	

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

							Defined Budgets	
		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
Fund: 160 - HISTORICAL FUND								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>160-4-0000-4602</u>	INTEREST, ICS SWEEP	0.00	0.00	0.00	3.21	0.00	52.06	25.00
<u>160-4-0000-4603</u>	INTEREST, TEXPOOL	150.00	54.94	100.00	2.40	10.00	0.00	0.00
<u>160-4-0000-7100</u>	TRANSFER/GENERAL	1,000.00	1,000.00	1,000.00	2,500.00	2,500.00	0.00	1,500.00
Department: 0000 - UNDESIGNATED Total:		1,150.00	1,054.94	1,100.00	2,505.61	2,510.00	52.06	1,525.00
Revenue Total:		1,150.00	1,054.94	1,100.00	2,505.61	2,510.00	52.06	1,525.00
Expense								
Department: 0000 - UNDESIGNATED								
<u>160-5-0000-0250</u>	SUPPLIES	1,000.00	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00
Department: 0000 - UNDESIGNATED Total:		1,000.00	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00
Expense Total:		1,000.00	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00
Fund: 160 - HISTORICAL FUND Surplus (Deficit):		150.00	1,054.94	-1,400.00	2,505.61	10.00	52.06	25.00

Budget Worksheet

								Defined Budgets
		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
Fund: 170 - PUBLIC UTILITY-WATER FUND								
Revenue								
Department: 0000 - UNDESIGNATED								
170-4-0000-4120	WATER SALES	45,000.00	42,575.12	30,000.00	48,731.95	30,000.00	70,414.45	100,000.00
170-4-0000-4125	WATER METERS	6,000.00	300.00	2,000.00	500.00	2,000.00	500.00	2,000.00
170-4-0000-4445	WATER DEPOSITS	0.00	1,800.00	2,000.00	700.00	2,000.00	125.00	2,000.00
170-4-0000-4602	INTEREST, ICS SWEEP	2,000.00	680.55	600.00	1,301.82	600.00	20,925.09	7,500.00
170-4-0000-4603	INTEREST, TEXPOOL	500.00	3,145.99	5,000.00	264.83	100.00	0.00	0.00
170-4-0000-7100	TRANSFER/GENERAL	3,551,000.00	3,551,000.00	3,000,000.00	3,000,000.00	1,500,000.00	2,500,000.00	11,000,000.00
Department: 0000 - UNDESIGNATED Total:		3,604,500.00	3,599,501.66	3,039,600.00	3,051,498.60	1,534,700.00	2,591,964.54	11,111,500.00
Revenue Total:		3,604,500.00	3,599,501.66	3,039,600.00	3,051,498.60	1,534,700.00	2,591,964.54	11,111,500.00
Expense								
Department: 0000 - UNDESIGNATED								
170-5-0000-0170	SALARY, DIRECTOR	41,000.00	40,723.68	85,520.00	85,519.68	89,795.72	59,863.84	94,285.51
170-5-0000-0172	SALARY, TECHNICIANS	40,320.00	40,320.00	40,320.00	35,280.00	40,320.00	13,440.00	20,160.00
170-5-0000-0180	WAGES, PART TIME	5,600.00	0.00	5,600.00	0.00	5,600.00	0.00	10,000.00
170-5-0000-0235	FICA	5,425.00	5,023.80	8,150.00	7,099.53	8,500.00	4,034.79	8,500.00
170-5-0000-0236	MEDICARE	1,275.00	1,174.92	1,910.00	1,660.37	1,980.00	943.64	2,000.00
170-5-0000-0238	RETIREMENT	11,200.00	9,204.52	17,000.00	13,843.98	16,500.00	8,855.04	17,000.00
170-5-0000-0242	MEDICAL INSURANCE	17,500.00	12,504.39	20,000.00	18,689.95	13,500.00	11,244.56	14,120.00
170-5-0000-0246	UNEMPLOYMENT	300.00	144.00	500.00	500.00	1,000.00	9.00	1,000.00
170-5-0000-0250	SUPPLIES	15,000.00	2,830.69	14,190.00	5,121.17	15,000.00	2,771.66	15,000.00
170-5-0000-0365	POSTAGE	0.00	0.00	0.00	0.00	2,500.00	0.00	1,500.00
170-5-0000-0375	TELEPHONE	1,000.00	-53.31	0.00	0.00	0.00	0.00	0.00
170-5-0000-0401	CONFERENCE/EDUCATION	0.00	0.00	810.00	810.00	2,500.00	395.00	1,500.00
170-5-0000-0415	UTILITIES	12,000.00	7,257.17	12,000.00	2,086.07	12,000.00	7,010.15	20,000.00
170-5-0000-0420	REPAIRS/MAINT	0.00	0.00	0.00	0.00	100,000.00	9,211.11	100,000.00
170-5-0000-0440	MAINT/EQUIPMENT	400,000.00	293,722.38	700,000.00	263,061.69	500,000.00	94,128.10	500,000.00
170-5-0000-0482	CONTRACT SERVICES	39,000.00	35,250.00	200,000.00	2,680.00	200,000.00	69,638.95	200,000.00
170-5-0000-0550	CAPITAL OUTLAY	0.00	0.00	1,500,000.00	21,910.76	400,000.00	6,915.00	9,000,000.00
170-5-0000-0552	EQUIPMENT <5000	0.00	0.00	0.00	0.00	100,000.00	4,395.98	100,000.00
170-5-0000-0560	WATER LINE REROUTE	0.00	0.00	0.00	0.00	550,000.00	543,265.14	0.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

								Defined Budgets	
		2020	2020	2021	2021	2022	2022	2023	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023	
<u>170-5-0000-0561</u>	SW HOWELL RO	131,000.00	73,168.14	0.00	0.00	0.00	0.00	0.00	
<u>170-5-0000-0564</u>	WATER WELL # 8	0.00	-1,584.00	0.00	0.00	0.00	0.00	0.00	
<u>170-5-0000-0565</u>	R.O. PHASE II	2,051,000.00	1,798,764.43	1,000,000.00	513,357.65	0.00	0.00	0.00	
<u>170-5-0000-0730</u>	REFUND WATER DEPOSITS	2,000.00	0.00	2,000.00	25.00	2,000.00	0.00	2,000.00	
<u>170-5-0000-0780</u>	VEHICLE REPAIR/MAINT	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00	
Department: 0000 - UNDESIGNATED Total:		2,773,620.00	2,318,450.81	3,608,000.00	971,645.85	2,066,195.72	836,121.96	10,114,065.51	
Expense Total:		2,773,620.00	2,318,450.81	3,608,000.00	971,645.85	2,066,195.72	836,121.96	10,114,065.51	
Fund: 170 - PUBLIC UTILITY-WATER FUND Surplus (Deficit):		830,880.00	1,281,050.85	-568,400.00	2,079,852.75	-531,495.72	1,755,842.58	997,434.49	

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

		2020	2020	2021	2021	2022	2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
								2023
Fund: 180 - INDIGENT DEFENSE GRANT								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>180-4-0000-4305</u>	STATE OF TEXAS	5,200.00	6,248.00	10,000.00	9,236.00	9,000.00	12,545.00	12,000.00
Department: 0000 - UNDESIGNATED Total:		5,200.00	6,248.00	10,000.00	9,236.00	9,000.00	12,545.00	12,000.00
Revenue Total:		5,200.00	6,248.00	10,000.00	9,236.00	9,000.00	12,545.00	12,000.00
Expense								
Department: 0000 - UNDESIGNATED								
<u>180-5-0000-0298</u>	RETAINAGE, ATTORNEYS	5,810.00	5,807.98	10,000.00	9,999.99	10,000.00	10,000.00	12,000.00
Department: 0000 - UNDESIGNATED Total:		5,810.00	5,807.98	10,000.00	9,999.99	10,000.00	10,000.00	12,000.00
Expense Total:		5,810.00	5,807.98	10,000.00	9,999.99	10,000.00	10,000.00	12,000.00
Fund: 180 - INDIGENT DEFENSE GRANT Surplus (Deficit):		-610.00	440.02	0.00	-763.99	-1,000.00	2,545.00	0.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

							Defined Budgets	
							2023	2023
							2022	2022
							YTD Activity	
							Total Budget	Total Activity
							2021	2021
							Total Budget	Total Activity
							2020	2020
							Total Budget	Total Activity
Fund: 200 - ROAD AND BRIDGE FUND								
Revenue								
Department: 0000 - UNDESIGNATED								
200-4-0000-4100	CURRENT TAXES	7,685,293.71	8,130,973.98	7,725,252.84	9,003,404.83	11,705,087.06	12,381,773.44	11,588,238.38
200-4-0000-4101	DELINQUENT TAXES	5,000.00	50,631.06	10,000.00	17,268.67	20,000.00	53,435.82	50,000.00
200-4-0000-4110	CURRENT TAXES/I&S	0.00	0.00	0.00	0.00	0.00	6,450.50	0.00
200-4-0000-4111	DELINQUENT TAXES/I&S	0.00	0.00	0.00	0.00	0.00	3,804.41	0.00
200-4-0000-4117	PENALTY & INTEREST/I & S	0.00	0.00	0.00	0.00	0.00	2,959.65	0.00
200-4-0000-4201	VEHICLE REGISTRATION	12,000.00	12,838.23	12,000.00	11,527.33	12,000.00	6,273.81	12,000.00
200-4-0000-4250	DEPT OF TRANS/GROSS WEIGH	6,000.00	11,053.21	6,000.00	5,356.65	6,000.00	2,513.56	6,000.00
200-4-0000-4450	MISCELLANEOUS	20,000.00	2,400.00	10,000.00	7,992.41	10,000.00	1,250.00	10,000.00
200-4-0000-4602	INTEREST, ICS SWEEP	75,000.00	6,567.41	12,000.00	5,343.12	2,000.00	33,662.52	20,000.00
200-4-0000-4603	INTEREST, TEXPOOL	75,000.00	24,057.63	50,000.00	1,553.03	1,500.00	44,422.21	10,000.00
200-4-0000-7400	TRANSFER/I&S DEBT	0.00	0.00	0.00	0.00	1,446,033.17	1,446,113.54	0.00
Department: 0000 - UNDESIGNATED Total:		7,878,293.71	8,238,521.52	7,825,252.84	9,052,446.04	13,202,620.23	13,982,659.46	11,696,238.38
Revenue Total:		7,878,293.71	8,238,521.52	7,825,252.84	9,052,446.04	13,202,620.23	13,982,659.46	11,696,238.38
Expense								
Department: 0000 - UNDESIGNATED								
200-5-0000-0131	SALARY, COMMISSIONER #1	49,943.00	49,942.56	52,439.57	52,439.52	55,061.55	36,707.68	57,814.63
200-5-0000-0132	SALARY, COMMISSIONER #2	49,943.00	49,942.56	52,439.57	52,439.52	55,061.55	36,707.68	57,814.63
200-5-0000-0133	SALARY, COMMISSIONER #3	49,943.00	49,942.56	52,439.57	52,439.52	55,061.55	36,707.68	57,814.63
200-5-0000-0134	SALARY, COMMISSIONER #4	49,942.00	49,942.56	52,439.57	50,254.54	55,061.55	36,707.68	57,814.63
200-5-0000-0161	SALARY, ROAD MAINTENANCE	28,000.00	20,720.46	29,400.00	6,853.37	30,870.00	0.00	34,000.00
200-5-0000-0181	AUTO ALLOWANCE, COMMISSI	2,896.00	2,895.36	2,896.00	2,895.36	2,896.00	1,930.24	2,896.00
200-5-0000-0182	AUTO ALLOWANCE, COMMISSI	2,896.00	2,895.36	2,896.00	2,895.36	2,896.00	1,930.24	2,896.00
200-5-0000-0183	AUTO ALLOWANCE, COMMISSI	2,896.00	2,895.36	2,896.00	2,895.36	2,896.00	1,930.24	2,896.00
200-5-0000-0184	AUTO ALLOWANCE, COMMISSI	2,896.00	2,895.36	2,896.00	2,774.72	2,896.00	1,930.24	2,896.00
200-5-0000-0235	FICA	15,000.00	14,349.69	15,550.00	14,000.59	16,288.00	11,725.41	17,350.00
200-5-0000-0236	MEDICARE	3,500.00	3,356.10	3,640.00	3,274.02	3,810.00	2,742.47	4,060.00
200-5-0000-0238	RETIREMENT	28,000.00	26,349.21	28,910.00	25,886.83	32,190.00	22,851.55	35,500.00
200-5-0000-0242	MEDICAL INSURANCE	50,000.00	43,449.85	50,000.00	45,514.49	54,000.00	37,193.93	56,800.00
200-5-0000-0245	WORKERS COMPENSATION	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

							Defined Budgets	
		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
<u>200-5-0000-0246</u>	UNEMPLOYMENT	0.00	0.00	200.00	0.00	600.00	0.00	200.00
<u>200-5-0000-0250</u>	SUPPLIES	0.00	0.00	0.00	0.00	15,000.00	3,807.58	20,000.00
<u>200-5-0000-0375</u>	TELEPHONE	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>200-5-0000-0400</u>	MILEAGE	2,000.00	0.00	2,000.00	0.00	400.00	156.25	0.00
<u>200-5-0000-0401</u>	CONFERENCE/EDUCATION	5,000.00	1,304.86	8,000.00	3,665.31	7,600.00	111.15	8,000.00
<u>200-5-0000-0430</u>	REPAIRS/ROADS	2,625,000.00	1,866,522.32	6,600,000.00	367,649.47	5,490,000.00	48,789.85	9,500,000.00
<u>200-5-0000-0433</u>	SIGNS	0.00	0.00	0.00	0.00	25,000.00	23,202.87	25,000.00
<u>200-5-0000-0440</u>	MAINT/EQUIPMENT	0.00	0.00	0.00	0.00	100,000.00	9,165.08	100,000.00
<u>200-5-0000-0482</u>	CONTRACT SERVICES	0.00	0.00	0.00	57,670.00	700,000.00	374,760.50	700,000.00
<u>200-5-0000-0489</u>	BONDS	1,000.00	355.50	1,000.00	92.50	1,000.00	0.00	1,000.00
<u>200-5-0000-0550</u>	CAPITAL OUTLAY-ROADS	500,000.00	132,059.33	500,000.00	49,268.51	450,000.00	0.00	500,000.00
<u>200-5-0000-0552</u>	EQUIPMENT <5000	0.00	0.00	0.00	0.00	50,000.00	25,523.86	10,000.00
<u>200-5-0000-0620</u>	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	100,000.00	25,103.26	100,000.00
<u>200-5-0000-0735</u>	CONTINGENCY	350,000.00	54,360.83	283,000.00	4,351.06	300,000.00	1,391.84	240,000.00
<u>200-5-0000-0775</u>	FUEL	50,000.00	19,267.10	67,000.00	62,671.62	100,000.00	52,930.31	100,000.00
<u>200-5-0000-7302</u>	TRANSFER/WEIGH STATION	4,000,000.00	4,000,000.00	0.00	0.00	11,000,000.00	11,000,000.00	0.00
Department: 0000 - UNDESIGNATED Total:		7,871,855.00	6,393,446.93	7,811,042.28	859,931.67	18,709,588.20	11,794,007.59	11,695,752.52
Expense Total:		7,871,855.00	6,393,446.93	7,811,042.28	859,931.67	18,709,588.20	11,794,007.59	11,695,752.52
Fund: 200 - ROAD AND BRIDGE FUND Surplus (Deficit):		6,438.71	1,845,074.59	14,210.56	8,192,514.37	-5,506,967.97	2,188,651.87	485.86

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

Defined Budgets

	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	2023 2023
Fund: 205 - LATERAL ROAD FUND							
Revenue							
Department: 0000 - UNDESIGNATED							
205-4-0000-4305 STATE OF TEXAS	4,600.00	4,585.73	4,600.00	4,590.85	4,600.00	0.00	4600.00
205-4-0000-4601 INTEREST, CHECKING	0.00	0.00	0.00	0.20	0.00	0.00	0.00
205-4-0000-4602 INTEREST, ICS SWEEP	0.00	0.00	0.00	4.33	0.00	4.70	0.00
205-4-0000-4603 INTEREST, TEXPOOL	200.00	62.41	100.00	2.37	0.00	0.00	0.00
Department: 0000 - UNDESIGNATED Total:	4,800.00	4,648.14	4,700.00	4,597.75	4,600.00	4.70	4600.00
Revenue Total:	4,800.00	4,648.14	4,700.00	4,597.75	4,600.00	4.70	4600.00
Expense							
Department: 0000 - UNDESIGNATED							
205-5-0000-0775 FUEL	4,600.00	4,600.00	10,000.00	9,194.27	10,000.00	9,576.40	5000.00
Department: 0000 - UNDESIGNATED Total:	4,600.00	4,600.00	10,000.00	9,194.27	10,000.00	9,576.40	5000.00
Expense Total:	4,600.00	4,600.00	10,000.00	9,194.27	10,000.00	9,576.40	5000.00
Fund: 205 - LATERAL ROAD FUND Surplus (Deficit):	200.00	48.14	-5,300.00	-4,596.52	-5,400.00	-9,571.70	400.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

							Defined Budgets	
		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
								2023
Fund: 210 - SPECIAL ROAD & BRIDGE								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>210-4-0000-4100</u>	CURRENT TAXES	7,685,293.71	8,127,574.92	7,725,252.84	8,629,152.84	6,709,922.52	7,118,951.95	11,346,096.09
<u>210-4-0000-4101</u>	DELINQUENT TAXES	1,500.00	32,264.94	0.00	30,236.68	0.00	97,563.68	0.00
<u>210-4-0000-4102</u>	PENALTY & INTEREST	1,200.00	10,602.66	1,200.00	29,239.90	10,000.00	45,428.60	25,000.00
<u>210-4-0000-4602</u>	INTEREST, ICS SWEEP	20,000.00	12,382.03	10,000.00	4,151.26	1,300.00	55,780.29	20,000.00
<u>210-4-0000-4603</u>	INTEREST, TEXPOOL	30,000.00	7,917.00	10,000.00	1,043.14	1,000.00	17,347.79	7,500.00
Department: 0000 - UNDESIGNATED Total:		7,737,993.71	8,190,741.55	7,746,452.84	8,693,823.82	6,722,222.52	7,335,072.31	11,398,596.09
Revenue Total:		7,737,993.71	8,190,741.55	7,746,452.84	8,693,823.82	6,722,222.52	7,335,072.31	11,398,596.09
Expense								
Department: 0000 - UNDESIGNATED								
<u>210-5-0000-0160</u>	SALARY, GRADER OPERATOR	79,830.00	79,830.00	83,821.40	83,821.44	89,796.00	59,863.84	94,285.51
<u>210-5-0000-0161</u>	SALARY, ROAD MAINTENANCE	68,201.00	33,406.22	71,715.55	71,715.60	85,452.00	60,528.16	89,724.04
<u>210-5-0000-0162</u>	SALARY, ROAD MAINTENANCE I	0.00	0.00	63,115.55	60,978.16	85,452.00	52,133.72	89,724.04
<u>210-5-0000-0175</u>	OVERTIME	84,000.00	60,370.35	108,100.00	108,084.16	110,000.00	104,847.90	150,000.00
<u>210-5-0000-0235</u>	FICA	14,400.00	9,769.20	19,310.00	19,281.08	23,455.00	14,461.82	26,750.00
<u>210-5-0000-0236</u>	MEDICARE	3,400.00	2,284.71	4,530.00	4,509.32	5,486.00	3,382.19	6,300.00
<u>210-5-0000-0238</u>	RETIREMENT	28,000.00	19,714.51	37,270.00	37,199.03	45,585.00	29,324.76	52,000.00
<u>210-5-0000-0242</u>	MEDICAL INSURANCE	25,000.00	18,672.40	37,500.00	37,022.03	40,500.00	23,262.51	42,360.00
<u>210-5-0000-0245</u>	WORKERS COMPENSATION	1,700.00	0.00	3,000.00	0.00	2,000.00	0.00	2,000.00
<u>210-5-0000-0246</u>	UNEMPLOYMENT	400.00	288.00	600.00	600.00	1,800.00	27.00	600.00
<u>210-5-0000-0250</u>	SUPPLIES	12,000.00	4,251.07	12,000.00	2,719.78	12,000.00	761.04	12,000.00
<u>210-5-0000-0375</u>	TELEPHONE	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>210-5-0000-0400</u>	MILEAGE	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00
<u>210-5-0000-0430</u>	MAINT/ROADS	7,320,000.00	6,145,670.40	7,000,000.00	276,176.37	5,000,000.00	9,893.33	9,634,000.00
<u>210-5-0000-0432</u>	CATTLEGUARDS	30,000.00	5,050.00	30,000.00	2,100.00	30,000.00	0.00	30,000.00
<u>210-5-0000-0440</u>	MAINT/EQUIPMENT	65,000.00	34,807.97	80,000.00	71,849.56	80,000.00	36,735.30	104,000.00
<u>210-5-0000-0482</u>	CONTRACT SERVICES	0.00	0.00	0.00	0.00	750,000.00	337,290.31	700,000.00
<u>210-5-0000-0550</u>	CAPITAL OUTLAY	0.00	0.00	284,000.00	159,796.26	300,000.00	148,189.14	300,000.00
<u>210-5-0000-0552</u>	EQUIPMENT <5000	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

		2020		2021		2022		Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
<u>210-5-0000-0775</u>	FUEL	0.00	0.00	0.00	0.00	25,000.00	20,636.74	40,000.00
Department: 0000 - UNDESIGNATED Total:		7,734,931.00	6,414,114.83	7,835,962.50	935,852.79	6,712,526.00	901,337.76	11,391,743.59
Expense Total:		7,734,931.00	6,414,114.83	7,835,962.50	935,852.79	6,712,526.00	901,337.76	11,391,743.59
Fund: 210 - SPECIAL ROAD & BRIDGE Surplus (Deficit):		3,062.71	1,776,626.72	-89,509.66	7,757,971.03	9,696.52	6,433,734.55	6852.50

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

Defined Budgets

		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
Fund: 220 - COURTHOUSE SECURITY FUND								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>220-4-0000-4404</u>	FEES, CLERK	5,000.00	4,076.90	3,500.00	2,834.00	3,500.00	1,560.03	3500.00
<u>220-4-0000-4410</u>	FEES, JUSTICE OF THE PEACE	3,000.00	8,353.96	6,000.00	5,874.57	6,000.00	3,936.39	6000.00
<u>220-4-0000-4601</u>	INTEREST, CHECKING	0.00	0.00	0.00	0.57	0.00	0.00	0.00
<u>220-4-0000-4602</u>	INTEREST, ICS SWEEP	0.00	0.00	0.00	16.88	0.00	175.27	0.00
<u>220-4-0000-4603</u>	INTEREST, TEXPOOL	200.00	103.75	150.00	3.95	0.00	0.00	0.00
Department: 0000 - UNDESIGNATED Total:		8,200.00	12,534.61	9,650.00	8,729.97	9,500.00	5,671.69	9500.00
Revenue Total:		8,200.00	12,534.61	9,650.00	8,729.97	9,500.00	5,671.69	9500.00
Expense								
Department: 0000 - UNDESIGNATED								
<u>220-5-0000-0550</u>	CAPITAL OUTLAY	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>220-5-0000-0552</u>	EQUIPMENT <5000	0.00	0.00	20,000.00	0.00	20,000.00	0.00	20000.00
Department: 0000 - UNDESIGNATED Total:		5,000.00	0.00	20,000.00	0.00	20,000.00	0.00	20000.00
Expense Total:		5,000.00	0.00	20,000.00	0.00	20,000.00	0.00	20000.00
Fund: 220 - COURTHOUSE SECURITY FUND Surplus (Deficit):		3,200.00	12,534.61	-10,350.00	8,729.97	-10,500.00	5,671.69	-10500.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

		2020	2020	2021	2021	2022	2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
								2023
Fund: 225 - JUSTICE OF PEACE BLDG SECURITY FUND								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>225-4-0000-4410</u>	FEES, JUSTICE OF THE PEACE	6,500.00	539.70	2,000.00	138.72	0.00	60.26	100.00
<u>225-4-0000-4602</u>	INTEREST, ICS SWEEP	0.00	0.00	0.00	4.86	0.00	27.95	15.00
Department: 0000 - UNDESIGNATED Total:		6,500.00	539.70	2,000.00	143.58	0.00	88.21	115.00
Revenue Total:		6,500.00	539.70	2,000.00	143.58	0.00	88.21	115.00
Expense								
Department: 0000 - UNDESIGNATED								
<u>225-5-0000-0250</u>	SUPPLIES	6,500.00	0.00	4,000.00	0.00	4,000.00	0.00	4,000.00
Department: 0000 - UNDESIGNATED Total:		6,500.00	0.00	4,000.00	0.00	4,000.00	0.00	4,000.00
Expense Total:		6,500.00	0.00	4,000.00	0.00	4,000.00	0.00	4,000.00
Fund: 225 - JUSTICE OF PEACE BLDG SECURITY FUND Surplus (Defici		0.00	539.70	-2,000.00	143.58	-4,000.00	88.21	-3,885.00

Defined Budgets

2023
2023

Budget Worksheet

		2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	2023 2023
Fund: 230 - COUNTY RECORDS MANAGEMENT FUND								
Revenue								
Department: 0000 - UNDESIGNATED								
230-4-0000-4404	FEES, CLERK	50,100.00	37,605.00	35,000.00	24,515.00	35,000.00	10,942.86	25,000.00
230-4-0000-4602	INTEREST, ICS SWEEP	1,500.00	354.50	600.00	72.12	0.00	943.44	400.00
230-4-0000-4603	INTEREST, TEXPOOL	2,000.00	900.67	1,500.00	34.30	-50.00	0.00	0.00
Department: 0000 - UNDESIGNATED Total:		53,600.00	38,860.17	37,100.00	24,621.42	34,950.00	11,886.30	25,400.00
Revenue Total:		53,600.00	38,860.17	37,100.00	24,621.42	34,950.00	11,886.30	25,400.00
Expense								
Department: 0000 - UNDESIGNATED								
230-5-0000-0254	SUPPLIES, PRESERVATION	35,000.00	34,382.30	75,000.00	12,468.50	75,000.00	8,304.10	75,000.00
230-5-0000-0550	CAPITAL OUTLAY	0.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00
230-5-0000-0875	MISCELLANEOUS	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00
Department: 0000 - UNDESIGNATED Total:		35,000.00	34,382.30	110,000.00	12,468.50	110,000.00	8,304.10	110,000.00
Expense Total:		35,000.00	34,382.30	110,000.00	12,468.50	110,000.00	8,304.10	110,000.00
Fund: 230 - COUNTY RECORDS MANAGEMENT FUND Surplus (Defici		18,600.00	4,477.87	-72,900.00	12,152.92	-75,050.00	3,582.20	-84,600.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

		2020	2020	2021	2021	2022	2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
								2023
Fund: 235 - COUNTY RECORDS ARCHIVE FUND								
Revenue								
Department: 0000 - UNDESIGNATED								
235-4-0000-4404	FEES, CLERK	50,000.00	36,460.00	35,000.00	24,200.00	35,000.00	10,220.00	35,000.00
235-4-0000-4602	INTEREST, ICS SWEEP	1,500.00	225.67	400.00	107.92	-40.00	1,325.56	500.00
235-4-0000-4603	INTEREST, TEXPOOL	3,000.00	1,350.07	2,000.00	51.44	-60.00	0.00	0.00
Department: 0000 - UNDESIGNATED Total:		54,500.00	38,035.74	37,400.00	24,359.36	34,900.00	11,545.56	35,500.00
Revenue Total:		54,500.00	38,035.74	37,400.00	24,359.36	34,900.00	11,545.56	35,500.00
Expense								
Department: 0000 - UNDESIGNATED								
235-5-0000-0270	RECORDS MANAGEMENT	50,000.00	14,750.02	100,000.00	929.15	100,000.00	715.50	100,000.00
Department: 0000 - UNDESIGNATED Total:		50,000.00	14,750.02	100,000.00	929.15	100,000.00	715.50	100,000.00
Expense Total:		50,000.00	14,750.02	100,000.00	929.15	100,000.00	715.50	100,000.00
Fund: 235 - COUNTY RECORDS ARCHIVE FUND Surplus (Deficit):		4,500.00	23,285.72	-62,600.00	23,430.21	-65,100.00	10,830.06	-64,500.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

Defined Budgets

		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
Fund: 240 - JUSTICE OF PEACE TECHNOLOGY FUND								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>240-4-0000-4410</u>	FEES, JUSTICE OF THE PEACE	6,000.00	8,121.89	6,000.00	4,961.33	6,000.00	3,294.42	6,000.00
<u>240-4-0000-4602</u>	INTEREST, ICS SWEEP	150.00	26.64	50.00	13.81	0.00	102.55	50.00
<u>240-4-0000-4603</u>	INTEREST, TEXPOOL	200.00	75.53	100.00	2.88	0.00	0.00	0.00
	Department: 0000 - UNDESIGNATED Total:	6,350.00	8,224.06	6,150.00	4,978.02	6,000.00	3,396.97	6,050.00
	Revenue Total:	6,350.00	8,224.06	6,150.00	4,978.02	6,000.00	3,396.97	6,050.00
Expense								
Department: 0000 - UNDESIGNATED								
<u>240-5-0000-0465</u>	COMPUTER PROGRAM EXPENS	10,000.00	0.00	20,000.00	0.00	20,000.00	2,400.00	20,000.00
<u>240-5-0000-0550</u>	CAPITAL OUTLAY	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	Department: 0000 - UNDESIGNATED Total:	20,000.00	0.00	20,000.00	0.00	20,000.00	2,400.00	20,000.00
	Expense Total:	20,000.00	0.00	20,000.00	0.00	20,000.00	2,400.00	20,000.00
	Fund: 240 - JUSTICE OF PEACE TECHNOLOGY FUND Surplus (Deficit):	-13,650.00	8,224.06	-13,850.00	4,978.02	-14,000.00	996.97	-13,950.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

							Defined Budgets	
							2022	2023
							YTD Activity	2023
		2020	2020	2021	2021	2022		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget		
Fund: 250 - LEOSE FUNDS-CONSTABLE								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>250-4-0000-4305</u>	STATE OF TEXAS	500.00	685.17	685.00	642.52	685.00	554.65	550.00
<u>250-4-0000-4602</u>	INTEREST, ICS SWEEP	0.00	0.00	0.00	2.34	0.00	4.80	0.00
Department: 0000 - UNDESIGNATED Total:		500.00	685.17	685.00	644.86	685.00	559.45	550.00
Revenue Total:		500.00	685.17	685.00	644.86	685.00	559.45	550.00
Expense								
Department: 0000 - UNDESIGNATED								
<u>250-5-0000-0401</u>	CONFERENCE/EDUCATION	3,500.00	162.00	3,500.00	2,778.57	3,500.00	2,558.80	2,000.00
Department: 0000 - UNDESIGNATED Total:		3,500.00	162.00	3,500.00	2,778.57	3,500.00	2,558.80	2,000.00
Expense Total:		3,500.00	162.00	3,500.00	2,778.57	3,500.00	2,558.80	2,000.00
Fund: 250 - LEOSE FUNDS-CONSTABLE Surplus (Deficit):		-3,000.00	523.17	-2,815.00	-2,133.71	-2,815.00	-1,999.35	-1,450.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

Defined Budgets

	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 Total Activity	2022 Total Budget	2022 YTD Activity	2023 2023
Fund: 255 - LEOSE FUNDS-SHERIFF'S DEPT.							
Revenue							
Department: 0000 - UNDESIGNATED							
255-4-0000-4305 STATE OF TEXAS	900.00	1,018.90	1,000.00	938.44	1,000.00	811.45	800.00
255-4-0000-4602 INTEREST, ICS SWEEP	0.00	0.00	0.00	0.79	0.00	1.69	0.00
Department: 0000 - UNDESIGNATED Total:	900.00	1,018.90	1,000.00	939.23	1,000.00	813.14	800.00
Revenue Total:	900.00	1,018.90	1,000.00	939.23	1,000.00	813.14	800.00
Expense							
Department: 0000 - UNDESIGNATED							
255-5-0000-0401 CONFERENCE/EDUCATION	900.00	162.00	2,500.00	2,041.64	1,000.00	0.00	1,200.00
Department: 0000 - UNDESIGNATED Total:	900.00	162.00	2,500.00	2,041.64	1,000.00	0.00	1,200.00
Expense Total:	900.00	162.00	2,500.00	2,041.64	1,000.00	0.00	1,200.00
Fund: 255 - LEOSE FUNDS-SHERIFF'S DEPT. Surplus (Deficit):	0.00	856.90	-1,500.00	-1,102.41	0.00	813.14	400.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

		2020	2020	2021	2021	2022	2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
								2023
Fund: 290 - AMERICAN RESCUE PLAN ACT OF 2021								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>290-4-0000-4310</u>	AMERICAN RESCUE PLAN ACT	0.00	0.00	0.00	16,413.00	0.00	0.00	0.00
<u>290-4-0000-4602</u>	INTEREST, ICS SWEEP	0.00	0.00	0.00	0.00	0.00	62.94	0.00
Department: 0000 - UNDESIGNATED Total:		0.00	0.00	0.00	16,413.00	0.00	62.94	0.00
Revenue Total:		0.00	0.00	0.00	16,413.00	0.00	62.94	0.00
Fund: 290 - AMERICAN RESCUE PLAN ACT OF 2021 Total:		0.00	0.00	0.00	16,413.00	0.00	62.94	0.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

							Defined Budgets	
							2022	2023
							YTD Activity	2023
		2020	2020	2021	2021	2022		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget		
Fund: 300 - COURTHOUSE RENOVATION								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>300-4-0000-4602</u>	INTEREST, ICS SWEEP	0.00	0.00	0.00	0.00	0.00	6,155.18	0.00
<u>300-4-0000-7100</u>	TRANSFER/GENERAL	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00
Department: 0000 - UNDESIGNATED Total:		0.00	0.00	0.00	0.00	2,000,000.00	2,006,155.18	2,000,000.00
Revenue Total:		0.00	0.00	0.00	0.00	2,000,000.00	2,006,155.18	2,000,000.00
Fund: 300 - COURTHOUSE RENOVATION Total:		0.00	0.00	0.00	0.00	2,000,000.00	2,006,155.18	2,000,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

							Defined Budgets	
							2023	
							2023	
	2020	2020	2021	2021	2022	2022		
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity		
Fund: 301 - COMMUNITY CENTER FUND								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>301-4-0000-4602</u>	INTEREST, ICS SWEEP	25,000.00	30.31	0.00	1,023.97	0.00	3,618.24	500.00
<u>301-4-0000-4603</u>	INTEREST, TEXPOOL	25,000.00	11,024.22	15,000.00	1,838.09	1,200.00	37,933.65	1,000.00
<u>301-4-0000-7100</u>	TRANSFER/GENERAL	4,000,000.00	4,000,000.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00
Department: 0000 - UNDESIGNATED Total:		4,050,000.00	4,011,054.53	6,015,000.00	6,002,862.06	1,200.00	41,551.89	1,500.00
Revenue Total:		4,050,000.00	4,011,054.53	6,015,000.00	6,002,862.06	1,200.00	41,551.89	1,500.00
Expense								
Department: 0000 - UNDESIGNATED								
<u>301-5-0000-0555</u>	COMMUNITY CENTER CONSTR	3,500,000.00	7,721.32	8,500,000.00	506,537.14	8,500,000.00	1,319,406.00	5,000,000.00
<u>301-5-0000-0559</u>	DEMOLITION	500,000.00	0.00	500,000.00	4,100.00	0.00	0.00	0.00
Department: 0000 - UNDESIGNATED Total:		4,000,000.00	7,721.32	9,000,000.00	510,637.14	8,500,000.00	1,319,406.00	5,000,000.00
Expense Total:		4,000,000.00	7,721.32	9,000,000.00	510,637.14	8,500,000.00	1,319,406.00	5,000,000.00
Fund: 301 - COMMUNITY CENTER FUND Surplus (Deficit):		50,000.00	4,003,333.21	-2,985,000.00	5,492,224.92	-8,498,800.00	-1,277,854.11	-4,998,500.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

		2020	2020	2021	2021	2022	2022	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
								2023
Fund: 302 - WEIGH STATION FUND								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>302-4-0000-4602</u>	INTEREST, ICS SWEEP	20,000.00	0.00	0.00	1,205.32	0.00	50,911.35	0.00
<u>302-4-0000-4603</u>	INTEREST, TEXPOOL	20,000.00	5,900.13	10,000.00	742.16	1,000.00	0.00	1,000.00
<u>302-4-0000-7100</u>	TRANSFER/GENERAL	4,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>302-4-0000-7200</u>	TRANSFER/ROAD & BRIDGE	0.00	4,000,000.00	0.00	0.00	11,000,000.00	11,000,000.00	0.00
Department: 0000 - UNDESIGNATED Total:		4,040,000.00	4,005,900.13	10,000.00	1,947.48	11,001,000.00	11,050,911.35	1,000.00
Revenue Total:		4,040,000.00	4,005,900.13	10,000.00	1,947.48	11,001,000.00	11,050,911.35	1,000.00
Expense								
Department: 0000 - UNDESIGNATED								
<u>302-5-0000-0555</u>	WEIGH STATION CONSTRUCTIO	4,000,000.00	0.00	4,000,000.00	11,042.00	8,000,000.00	65,347.50	12,000,000.00
Department: 0000 - UNDESIGNATED Total:		4,000,000.00	0.00	4,000,000.00	11,042.00	8,000,000.00	65,347.50	12,000,000.00
Expense Total:		4,000,000.00	0.00	4,000,000.00	11,042.00	8,000,000.00	65,347.50	12,000,000.00
Fund: 302 - WEIGH STATION FUND Surplus (Deficit):		40,000.00	4,005,900.13	-3,990,000.00	-9,094.52	3,001,000.00	10,985,563.85	-11,999,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

		2020		2021		2022		Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
Fund: 303 - TRUCK BYPASS/CTIF FUND								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>303-4-0000-4305</u>	STATE OF TEXAS/CTIF	0.00	0.00	11,366,133.00	0.00	11,366,133.00	2,711,807.12	3,000,000.00
<u>303-4-0000-4602</u>	INTEREST, ICS SWEEP	30,000.00	0.00	0.00	1,022.30	0.00	6,023.76	1,500.00
<u>303-4-0000-4603</u>	INTEREST, TEXPOOL	30,000.00	10,809.51	20,000.00	722.72	1,000.00	830.81	0.00
<u>303-4-0000-7100</u>	TRANSFER/GENERAL	4,050,000.00	3,900,000.00	0.00	0.00	0.00	0.00	0.00
Department: 0000 - UNDESIGNATED Total:		4,110,000.00	3,910,809.51	11,386,133.00	1,745.02	11,367,133.00	2,718,661.69	3,001,500.00
Revenue Total:		4,110,000.00	3,910,809.51	11,386,133.00	1,745.02	11,367,133.00	2,718,661.69	3,001,500.00
Expense								
Department: 0000 - UNDESIGNATED								
<u>303-5-0000-0430</u>	REPAIRS & MAINT/ROADS	0.00	0.00	2,000,000.00	10,313.28	2,000,000.00	143,386.44	1,000,000.00
<u>303-5-0000-0435</u>	TRUCK BYPASS EXPENSE	4,100,000.00	0.00	13,200,000.00	1,137,638.42	13,200,000.00	5,587,110.64	2,000,000.00
Department: 0000 - UNDESIGNATED Total:		4,100,000.00	0.00	15,200,000.00	1,147,951.70	15,200,000.00	5,730,497.08	3,000,000.00
Expense Total:		4,100,000.00	0.00	15,200,000.00	1,147,951.70	15,200,000.00	5,730,497.08	3,000,000.00
Fund: 303 - TRUCK BYPASS/CTIF FUND Surplus (Deficit):		10,000.00	3,910,809.51	-3,813,867.00	-1,146,206.68	-3,832,867.00	-3,011,835.39	1,500.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

							Defined Budgets	
							2022	2023
							YTD Activity	2023
		2020	2020	2021	2021	2022		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget		
Fund: 350 - CONTINGENCY/DEBT RETIREMENT FUND								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>350-4-0000-4602</u>	INTEREST, ICS SWEEP	10,000.00	0.00	0.00	0.00	0.00	919.99	500.00
<u>350-4-0000-4603</u>	INTEREST, TEXPOOL	50,000.00	8,315.01	20,000.00	1,984.52	1,000.00	287.47	500.00
<u>350-4-0000-7100</u>	TRANSFER/GENERAL	3,000,000.00	3,000,000.00	6,000,000.00	6,000,000.00	0.00	0.00	1,000,000.00
Department: 0000 - UNDESIGNATED Total:		3,060,000.00	3,008,315.01	6,020,000.00	6,001,984.52	1,000.00	1,207.46	1,001,000.00
Revenue Total:		3,060,000.00	3,008,315.01	6,020,000.00	6,001,984.52	1,000.00	1,207.46	1,001,000.00
Expense								
Department: 0000 - UNDESIGNATED								
<u>350-5-0000-7400</u>	TRANSFER/I&S	0.00	0.00	0.00	0.00	9,000,000.00	8,900,000.00	0.00
Department: 0000 - UNDESIGNATED Total:		0.00	0.00	0.00	0.00	9,000,000.00	8,900,000.00	0.00
Expense Total:		0.00	0.00	0.00	0.00	9,000,000.00	8,900,000.00	0.00
Fund: 350 - CONTINGENCY/DEBT RETIREMENT FUND Surplus (Defici		3,060,000.00	3,008,315.01	6,020,000.00	6,001,984.52	-8,999,000.00	-8,898,792.54	1,001,000.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

Defined Budgets

		2020	2020	2021	2021	2022	2022	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	
Fund: 400 - SINKING FUND ROAD & WATER								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>400-4-0000-4100</u>	CURRENT TAXES	903,220.09	955,195.37	903,220.09	1,257,660.02	706,032.96	742,615.63	0.00
<u>400-4-0000-4101</u>	DELINQUENT TAXES	0.00	128,685.67	0.00	5,359.82	0.00	38,809.61	0.00
<u>400-4-0000-4102</u>	PENALTY & INTEREST	0.00	11,792.36	0.00	5,494.99	0.00	6,475.46	0.00
<u>400-4-0000-4601</u>	INTEREST, CHECKING	1,000.00	545.08	1,000.00	54.93	75.00	97.71	0.00
<u>400-4-0000-4602</u>	INTEREST, ICS SWEEP	10,000.00	3,251.93	10,000.00	355.98	200.00	647.75	0.00
<u>400-4-0000-7350</u>	TRANS/DEBT PAYMENT	0.00	0.00	0.00	0.00	9,000,000.00	8,900,000.00	0.00
Department: 0000 - UNDESIGNATED Total:		914,220.09	1,099,470.41	914,220.09	1,268,925.74	9,706,307.96	9,688,646.16	0.00
Revenue Total:		914,220.09	1,099,470.41	914,220.09	1,268,925.74	9,706,307.96	9,688,646.16	0.00
Expense								
Department: 0000 - UNDESIGNATED								
<u>400-5-0000-0735</u>	CONTINGENCY	7,500.00	1,440.00	7,500.00	2,740.00	7,500.00	0.00	0.00
<u>400-5-0000-2000</u>	2013 UNLIMITED	1,380,406.26	1,380,406.26	1,378,606.26	1,378,606.26	9,899,100.00	8,788,740.63	0.00
<u>400-5-0000-2001</u>	2013 LIMITED WATER PROJEC	537,950.00	537,950.00	0.00	0.00	0.00	0.00	0.00
<u>400-5-0000-7200</u>	TRANSFER/R&B	0.00	0.00	0.00	0.00	1,446,933.17	1,446,047.85	0.00
Department: 0000 - UNDESIGNATED Total:		1,925,856.26	1,919,796.26	1,386,106.26	1,381,346.26	11,353,533.17	10,234,788.48	0.00
Expense Total:		1,925,856.26	1,919,796.26	1,386,106.26	1,381,346.26	11,353,533.17	10,234,788.48	0.00
Fund: 400 - SINKING FUND ROAD & WATER Surplus (Deficit):		-1,011,636.17	-820,325.85	-471,886.17	-112,420.52	-1,647,225.21	-546,142.32	0.00

Budget Worksheet

For Fiscal: 2022 Period Ending: 08/31/2022

								Defined Budgets
		2020	2020	2021	2021	2022	2022	2023
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2023
Fund: 700 - HOLDING TAX FUND								
Revenue								
Department: 0000 - UNDESIGNATED								
<u>700-4-0000-4100</u>	CURRENT TAXES	0.00	3,271,111.60	0.00	3,401,989.43	0.00	145,765.72	0.00
<u>700-4-0000-4602</u>	INTEREST, ICS SWEEP	0.00	0.00	0.00	112.50	0.00	239.80	0.00
Department: 0000 - UNDESIGNATED Total:		0.00	3,271,111.60	0.00	3,402,101.93	0.00	146,005.52	0.00
Revenue Total:		0.00	3,271,111.60	0.00	3,402,101.93	0.00	146,005.52	0.00
Expense								
Department: 0000 - UNDESIGNATED								
<u>700-5-0000-7000</u>	TRANSFER	0.00	0.00	0.00	112.50	0.00	0.00	0.00
<u>700-5-0000-7100</u>	TRANSFER TO GENERAL	0.00	3,010,915.70	0.00	1,610,146.08	0.00	749,588.09	0.00
<u>700-5-0000-7200</u>	TRANS/R&B	0.00	1,103,938.33	0.00	590,408.90	0.00	274,771.28	0.00
<u>700-5-0000-7210</u>	TRANSFER/SPEC R&B	0.00	1,096,411.88	0.00	565,841.03	0.00	256,942.07	0.00
<u>700-5-0000-7400</u>	TRANSFER/I&S	0.00	67,998.75	0.00	82,698.04	0.00	172,800.36	0.00
Department: 0000 - UNDESIGNATED Total:		0.00	5,279,264.66	0.00	2,849,206.55	0.00	1,454,101.80	0.00
Expense Total:		0.00	5,279,264.66	0.00	2,849,206.55	0.00	1,454,101.80	0.00
Fund: 700 - HOLDING TAX FUND Surplus (Deficit):		0.00	-2,008,153.06	0.00	552,895.38	0.00	-1,308,096.28	0.00
Report Surplus (Deficit):		805,670.36	19,383,726.07	-6,428,622.98	36,820,420.41	-24,958,378.51	17,317,621.92	-13,143,316.18

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Loving County

432-309-9292

Taxing Unit Name

Phone (area code and number)

114 W. Collins Ave, Mentone, TX 79754

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 (\$)
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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	\$ 7,960,262,100
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 7,960,262,100
4.	2021 total adopted tax rate.	\$ 0.3682 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:.....	\$ 0
	B. 2021 values resulting from final court decisions:.....	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:.....	\$ 0
	B. 2021 disputed value:.....	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 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)

8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 7,960,262,100
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 0 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 3,500 C. Value loss. Add A and B. ⁶	\$ 3,500
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,500
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 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.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 7,960,258,600
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 29,309,672
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 4,001
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 29,313,673
18.	Total 2022 taxable value on the 2022 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: \$ 17,648,855,290 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 17,648,855,290

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 § 25.012(13);
¹¹ Tex. Tax Code § 26.012, 26.04(c-2);
¹² Tex. Tax Code § 26.03(c)

No-New-Revenue Tax Rate Worksheet		Amount
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 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	\$ 0
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	2022 tax ceilings. Counties, cities and junior colleges 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 17,846,855,290
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 1,177,740
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 1,177,740
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 17,647,677,550
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.1661 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.2067 /\$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.

Voter-Approval Tax Rate Worksheet		Amount
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.3587 /\$100
29.	2021 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> .	\$ 7,960,262,100

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

30. Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100		\$ 28,553,460
31. Adjusted 2021 levy for calculating NNR M&O rate.		
<p>A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021.</p>		+ \$ 2,749
<p>B. 2021 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 2022 captured appraised value in Line 18D, enter 0.</p>		- \$ 0
<p>C. 2021 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.</p>		+/- \$ 0
<p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p>		\$ 2,749
<p>E. Add Line 30 to 31D.</p>		\$ 28,556,209
32. Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ 17,647,677,550
33. 2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.		\$ 0.1618 /\$100
34. Rate adjustment for state criminal justice mandate.²³		
<p>A. 2022 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. \$</p>		0
<p>B. 2021 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.</p>		- \$ 0
<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p>		\$ 0/\$100
<p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>		\$ 0/\$100
35. Rate adjustment for indigent health care expenditures.²⁴		
<p>A. 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.</p>		\$ 0
<p>B. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p>		- \$ 0
<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p>		\$ 0/\$100
<p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>		\$ 0/\$100

²³ (Reserved for expansion)
²⁴ Tex. Tax Code § 20.044
²⁵ Tex. Tax Code § 26.044

Voter Approval Tax Rate Worksheet	
36. Rate adjustment for county indigent defense compensation. ²⁵	
A. 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>4,485</u>
B. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose	\$ <u>2,160</u>
C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0</u> /\$100
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ <u>0</u> /\$100
E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0</u> /\$100
37. Rate adjustment for county hospital expenditures. ²⁵	
A. 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>
B. 2021 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, 2020 and ending on June 30, 2021.	\$ <u>0</u>
C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0</u> /\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ <u>0</u> /\$100
E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0</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 26.0444 for more information.	
A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ <u>0</u>
B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$ <u>0</u>
C. Subtract B from A and divide by Line 32 and multiply by \$100	\$ <u>0</u> /\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0</u> /\$100
39. Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.1618</u> /\$100
40. Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ <u>0</u>
B. Divide Line 40A by Line 32 and multiply by \$100	\$ <u>0</u> /\$100
C. Add Line 40B to Line 39.	\$ <u>0.1618</u> /\$100
41. 2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.	\$ <u>0.1674</u> /\$100
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.	

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

	Voter-Approval Rates Worksheet	Amount / Rate
D41.	<p>Disaster Line 41 (D41): 2022 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>	\$ <u>0</u> / \$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>0</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>0</u></p>	\$ <u>0</u>
43.	<p>Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	\$ <u>83,698</u>
44.	<p>Adjusted 2022 debt. Subtract Line 43 from Line 42E.</p>	\$ <u>-83,698</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>98.00</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>98.00</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>103.00</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>93.30</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	<p><u>98.00</u> %</p>
46.	<p>2022 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ <u>-85,407</u>
47.	<p>2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>17,648,855,290</u>
48.	<p>2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ <u>-0.0005</u> / \$100
49.	<p>2022 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ <u>0.1669</u> / \$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ <u>0</u> / \$100

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.04(b)
³¹ Tex. Tax Code § 26.04(b), (h-1) and (i-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 2022 county voter-approval tax rate.	\$ 0.2089 /\$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 2021 or May 2022, 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 2021, 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 2021 or in May 2022. 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 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 17,648,855,290
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2022 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> .	\$ 0.2067 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.2067 /\$100
57.	2022 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> .	\$ 0.2089 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.2089 /\$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.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 17,648,855,290
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 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).	\$ 0.2089 /\$100

³² Tex. Tax Code § 26.041(a)
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 before 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 unused increment rate for that year would be zero.

The difference between the adopted tax rate and 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

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

Line	Description	Amount
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.1289 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0178 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.0000 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.1467 /\$100
67.	2022 voter-approval tax rate, adjusted for 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).	\$ 0.3556 /\$100

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	Description	Amount
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.2024 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 17,648,855.290
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0028 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ -0.0005 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.2047 /\$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.

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 § 26.065(a)(1)
⁴⁴ Tex. Tax Code § 26.012(b-a)
⁴⁵ Tex. Tax Code § 26.065(a)(1)
⁴⁶ Tex. Tax Code § 26.042(b)
⁴⁷ Tex. Tax Code § 26.042(f)

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).

73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.4582 / \$100
74.	Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 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 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.4582 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,960,258,600
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 38,473,904
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 17,647,677,550
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 / \$100
80.	2022 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).	\$ 0.3556 / \$100

SECTION 8: Total Tax Rate

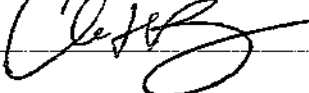
Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	\$ 0.2067 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate	\$ 0.3556 / \$100
As applicable, enter the 2022 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>67</u>	
De minimis rate	\$ 0.2047 / \$100
If applicable, enter the 2022 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 Tax Code.⁵⁰

print here ▶ Chris Busee Tax Assessor/Collector
Printed Name of Taxing Unit Representative

sign here ▶ 
Taxing Unit Representative

8-4-22
Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.041c-2) and (d-2)

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Loving County

Special Road and Bridge

432-309-9292

Taxing Unit Name

Phone (area code and number)

114 W. Collins Ave, Mentone, TX 79754

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.

No-New-Revenue Tax Rate Worksheet		
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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	\$ 7,960,262,100
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 7,960,262,100
4.	2021 total adopted tax rate.	\$ 0.0900 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 0
	B. 2021 values resulting from final court decisions:	\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 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)

8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 7,960,262,100
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 0 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 3,500 C. Value loss. Add A and B. ⁶	\$ 3,500
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,500
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 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.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 7,960,258,600
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,164,232
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 4,001
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 7,168,233
18.	Total 2022 taxable value on the 2022 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: \$ 17,648,855,290 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 17,648,855,290

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(13)
¹² Tex. Tax Code § 26.012, 26.04(c-2)
¹³ 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.	2022 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	\$ 0
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	2022 tax ceilings. Counties, cities and junior colleges 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 17,648,855,290
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 1,177,740
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 1,177,740
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 17,647,677,550
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.0406 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.2067 /\$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.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.0900 /\$100
29.	2021 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> .	\$ 7,960,262,100

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.01261(B)
¹⁷ Tex. Tax Code § 26.0126(d)
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)

30. Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100		\$ 7,164,235
31. Adjusted 2021 levy for calculating NNR M&O rate.		
A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021.	+ \$ 2,749	
B. 2021 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 2022 captured appraised value in Line 18D, enter 0.	– \$ 0	
C. 2021 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	
D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 2,749	
E. Add Line 30 to 31D.		\$ 7,166,984
32. Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.		\$ 17,647,677,550
33. 2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.		\$ 0.0406 /\$100
34. Rate adjustment for state criminal justice mandate. ²⁵		
A. 2022 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	
B. 2021 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	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ /\$100	
D. Enter the rate calculated in C. If not applicable, enter 0.		\$ /\$100
35. Rate adjustment for indigent health care expenditures. ²⁶		
A. 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	
B. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	– \$ 0	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ /\$100	
D. Enter the rate calculated in C. If not applicable, enter 0.		\$ /\$100

²⁵ [Reserved for expansion]

²⁶ Tex. Tax Code § 26.044

²⁷ Tex. Tax Code § 26.044

Notes: Approvals, Rate Worksheets	
<p>36. Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 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>B. 2021 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, 2020 and ending on June 30, 2021, 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. \$ <u>0</u>/\$100</p>	
<p>37. Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 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>B. 2021 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, 2020 and ending on June 30, 2021. \$ <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. \$ <u>0</u>/\$100</p>	
<p>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 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. 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 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0</u>/\$100</p>	
<p>39. Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. \$ <u>0.0406</u>/\$100</p>	
<p>40. Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 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 2021, 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. \$ <u>0.0406</u>/\$100</p>	
<p>41. 2022 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. \$ <u>0.0420</u>/\$100</p>	

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

	Voter-Approval Tax Rate (M&O) Worksheet	Amount
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2022 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, 2022, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ _____ 0</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. \$ _____ 0</p>	\$ _____ 0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____ 0
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ _____ 0%</p> <p>B. Enter the 2021 actual collection rate. _____ 0%</p> <p>C. Enter the 2020 actual collection rate. _____ 0%</p> <p>D. Enter the 2019 actual collection rate. _____ 0%</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>	_____ 0%
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 17,648,855,290
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.0420 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 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(f)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.04(a)
³¹ Tex. Tax Code §§ 26.041(b), (h-1) and (h-2)

Line	Amount	Amount / \$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.2089	/ \$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	Amount	Amount / \$100
51. Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, 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 2021, 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 2021 or in May 2022. 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 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0	
53. 2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 17,648,855,290	
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0	/ \$100
55. 2022 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> .	\$ 0.2067	/ \$100
56. 2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.2067	/ \$100
57. 2022 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> .	\$ 0.2089	/ \$100
58. 2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.2089	/ \$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	Amount	Amount / \$100
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. 2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 17,648,855,290	
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0	/ \$100
62. 2022 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).	\$ 0.2089	/ \$100

³² Tex. Tax Code § 26.041(a)
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 before 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 unused increment rate for that year would be zero.

The difference between the adopted tax rate and 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

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

Unused Increment Rate Worksheet		Amount
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.1289 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0178 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.0000 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.1467 /\$100
67.	2022 voter-approval tax rate, adjusted for 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).	\$ 0.3556 /\$100

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

De Minimis Rate Worksheet		Amount
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.2024 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 17,648,855,290
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0028 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ -0.0005 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.2047 /\$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.

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)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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 Recalculation	Amount
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.4582 /\$100
74.	Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁵ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.4582 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,960,258,600
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 36,473,904
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 17,647,677,550
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100
80.	2022 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).	\$ 0.3556 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	\$ 0.2067 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate	\$ 0.3556 /\$100
As applicable, enter the 2022 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>67</u>	
De minimis rate	\$ 0.2047 /\$100
If applicable, enter the 2022 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 Tax Code. ⁵⁰

print here ▶ Chris Busse Tax Assessor/Collector
Printed Name of Taxing Unit Representative

sign here ▶  Taxing Unit Representative

Date 8-4-22

⁴⁵ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)