

# Cottle County Fiscal Year 2024-2025 Budget Cover Page

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-85,695, which is a -5.25 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$5,514.00.

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

**FOR:**

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

## Property Tax Rate Comparison

	<b>2024-2025</b>	<b>2023-2024</b>
Property Tax Rate:	\$0.8636/100	\$0.8130/100
No-New-Revenue Tax Rate:	\$0.9142/100	\$0.0000/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.9145/100	\$0.0000/100
Voter-Approval Tax Rate:	\$0.9368/100	\$0.0000/100
Debt Rate:	\$0.0000/100	\$0.0000/100

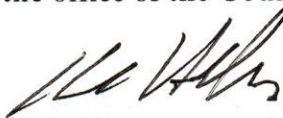
Total debt obligation for Cottle County secured by property taxes: \$0

**BUDGET CERTIFICATE**

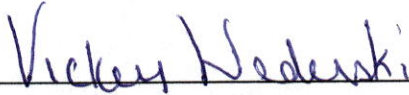
**Budget of Cottle County, Texas. Budget Year from October 1, 2024, through September 30, 2025.**

**THE STATE OF TEXAS  
COUNTY OF COTTLE**

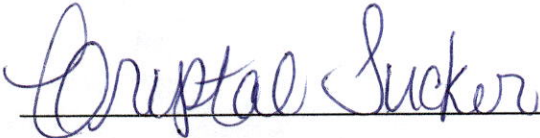
We, Karl Holloway, County Judge; Vickey Wederski, County/District Clerk; and Crystal Tucker, County Auditor/Treasurer; Cottle County, Texas, do hereby certify that the attached budget is a true and correct copy of the Commissioner's Court of said County on August 26, 2024, as the same appears on file in the office of the County Clerk of said County.



**KARL HOLLOWAY, COUNTY JUDGE**

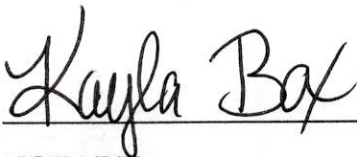


**VICKEY WEDERSKI, COUNTY CLERK**



**CRYSTAL TUCKER, COUNTY TREASURER**

**SUBSCRIBE AND SWORN TO before me, the undersigned authority, and on this day August 26, 2024.**



**NOTARY**

**COTTLE COUNTY, TEXAS**

**My Commission expires:**



ORDER # 2024-08-26

ORDER LEVYING AN AD VALOREM TAX FOR MAINTENANCE AND OPERATIONS FOR THE YEAR 2024-2025 FOR COTTLE COUNTY.

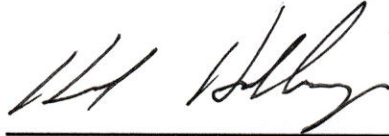
BY ORDER OF THE COMMISSIONERS COURT OF COTTLE COUNTY:

Section 1. That an ad valorem tax for the year 2024-2025, for Cottle County is hereby levied as follows:

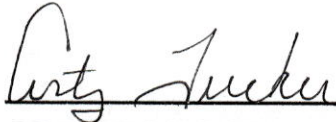
For maintenance and operations:

GENERAL FUND:	\$0.6705/\$100 of value
ROAD & BRIDGE GEN.:	\$0.0482/\$100 of value
FARM TO MARKET:	\$0.0900/\$100 of value
SPECIAL ROAD & BRIDGE:	<u>\$0.0549/\$100 of value</u>
TOTAL TAX RATE:	\$0.8636/\$100 of value

PASSED AND APPROVED AND ADOPTED ON August 26, 2024.




COTTLE COUNTY JUDGE



COMMISSIONER, PRECINCT 1

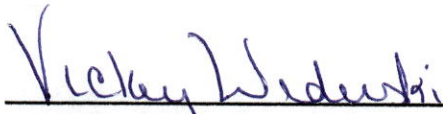
COMMISSIONER, PRECINCT 2



COMMISSIONER, PRECINCT 3



COMMISSIONER, PRECINCT 4



COUNTY & DISTRICT CLERK



# COTTLE COUNTY APPRAISAL DISTRICT

PO BOX 459  
PADUCAH, TX 79248

KAYLA BOX  
CHIEF APPRAISER

PHONE (806) 492-3345  
FAX (806) 492-3107

## Certification of 2024 Values As of July 22, 2024

I, Kayla Box, Chief Appraiser of Cottle County Appraisal District, solemnly swear that the values for 2024, as of July 22, 2024, are as follows:

### COTTLE COUNTY FARM-TO-MARKET

#### 2024 Appraisal Roll Information:

Total Market Value:	\$879,795,520
Total Appraised Value:	\$184,019,591
Net Taxable Value:	\$178,162,241
Total Number of Parcels:	5,182

Kayla Box  
Chief Appraiser

07/22/2024  
Date



# COTTLE COUNTY APPRAISAL DISTRICT

PO BOX 459  
PADUCAH, TX 79248

KAYLA BOX  
CHIEF APPRAISER

PHONE (806) 492-3345  
FAX (806) 492-3107

## Certification of 2024 Values As of July 22, 2024

I, Kayla Box, Chief Appraiser of Cottle County Appraisal District, solemnly swear that the values for 2024, as of July 22, 2024, are as follows:

### COTTLE COUNTY GENERAL

#### 2024 Appraisal Roll Information:

Total Market Value:	\$879,795,520
Total Appraised Value:	\$184,019,591
Net Taxable Value:	\$179,268,241
Total Number of Parcels:	5,182

Kayla Box  
Chief Appraiser

07/22/2024  
Date



# COTTLE COUNTY APPRAISAL DISTRICT

PO BOX 459  
PADUCAH, TX 79248

KAYLA BOX  
CHIEF APPRAISER

PHONE (806) 492-3345  
FAX (806) 492-3107

## Certification of 2024 Values As of July 22, 2024

I, Kayla Box, Chief Appraiser of Cottle County Appraisal District, solemnly swear that the values for 2024, as of July 22, 2024, are as follows:

### COTTLE COUNTY SPECIAL ROAD

#### 2024 Appraisal Roll Information:

Total Market Value:	\$879,795,520
Total Appraised Value:	\$184,019,591
Net Taxable Value:	\$179,268,241
Total Number of Parcels:	5,182

Kayla Box  
Chief Appraiser

07/22/2024  
Date

COTTLE COUNTY

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VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
<b>1000 GENERAL FUND</b>					
<b>0310 TAXES</b>					
1000.0310 3100 AD VALOREM TAXES	1,143,636.88	1,263,972.15	1,263,972.15	1,266,851.44	1,184,095.87
<b>0310 TAXES</b>	<b>1,143,636.88</b>	<b>1,263,972.15</b>	<b>1,263,972.15</b>	<b>1,266,851.44</b>	<b>1,184,095.87</b>
<b>1000 GENERAL FUND</b>					
<b>0322 COUNTY SERVICES</b>					
1000.0322 3157 AMBULANCE SERVICE	76,256.22	90,000.00	90,000.00	68,228.11	90,000.00
1000.0322 3165 AMBULANCE SERVICE DONATIONS	890.83	0.00	0.00	150.00	0.00
<b>0322 COUNTY SERVICES</b>	<b>77,147.05</b>	<b>90,000.00</b>	<b>90,000.00</b>	<b>68,378.11</b>	<b>90,000.00</b>
<b>1000 GENERAL FUND</b>					
<b>0329 PAYMENTS IN LIEU OF TAXES</b>					
1000.0329 3070 IN LIEU OF TAXES - FEDERAL	6,072.14	5,000.00	5,000.00	846.86	5,000.00
<b>0329 PAYMENTS IN LIEU OF TAXES</b>	<b>6,072.14</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>846.86</b>	<b>5,000.00</b>
<b>1000 GENERAL FUND</b>					
<b>0330 GRANTS &amp; AID / REVENUE SHARING</b>					
1000.0330 3314 STATE - INDIGENT DEFENSE	16,010.00	5,000.00	5,000.00	0.00	5,000.00
1000.0330 3360 STATE - GENERAL GOVERNMENT	5,401.45	0.00	0.00	12,449.03	0.00
1000.0330 3361 STATE - SALARY SUPPLEMENT (CO JUDGE)	25,200.00	25,200.00	25,200.00	20,150.00	25,200.00
1000.0330 3364 TOBACCO SETTLEMENT GRANT	7,729.68	7,000.00	7,000.00	6,511.47	6,000.00
1000.0330 3365 STATE - AMBULANCE GRANTS	12,906.00	0.00	0.00	0.00	0.00
1000.0330 3366 STATE - STATE COMPTROLLER - SB22	0.00	250,000.00	0.00	0.00	0.00
<b>0330 GRANTS &amp; AID / REVENUE SHARING</b>	<b>67,247.13</b>	<b>287,200.00</b>	<b>37,200.00</b>	<b>39,110.50</b>	<b>36,200.00</b>
<b>1000 GENERAL FUND</b>					
<b>0340 FINES, FEES, COSTS, &amp; FORFEITURES</b>					
1000.0340 3600 FEES OF OFFICE - COUNTY JUDGE	6.00	0.00	0.00	0.00	0.00
1000.0340 3601 FEES OF OFFICE - COUNTY SHERIFF	2,583.45	2,000.00	2,000.00	1,113.32	2,000.00
1000.0340 3602 FEES OF OFFICE - COUNTY CLERK	15,720.27	15,000.00	15,000.00	10,520.95	15,000.00
1000.0340 3605 FEES OF OFFICE - COUNTY ATTORNEY	20.00	0.00	0.00	334.91	0.00
1000.0340 3617 SERVICE FEES	254.72	500.00	500.00	128.79	500.00
1000.0340 3622 LOCAL CONSOLIDATED COURT COSTS - COURT 1	19,290.86	0.00	0.00	1,759.79	0.00
1000.0340 3631 AUTO REGISTRATION FEES	10,336.27	10,000.00	10,000.00	9,924.53	10,000.00
1000.0340 3632 COUNTY FINES AND FEES	12,012.12	15,000.00	15,000.00	9,618.31	15,000.00
1000.0340 3633 J P ATTORNEY FEES	1,279.35	500.00	500.00	914.61	500.00
<b>0340 FINES, FEES, COSTS, &amp; FORFEITURES</b>	<b>61,503.04</b>	<b>43,000.00</b>	<b>43,000.00</b>	<b>34,315.21</b>	<b>43,000.00</b>
<b>1000 GENERAL FUND</b>					
<b>0390 MISCELLANEOUS REVENUE</b>					
1000.0390 3701 INTEREST INCOME - CHECKING	22,295.19	0.00	0.00	44,147.82	0.00
1000.0390 3704 INTEREST INCOME - CERTIFICATES OF DEPOSIT	84,155.32	0.00	0.00	95,951.73	0.00
1000.0390 3706 TAX APPRAISER SALARY REIMBURSEMENT	12,410.63	0.00	0.00	0.00	0.00
1000.0390 3717 OFFICE SPACE RENT	3,600.00	3,600.00	3,600.00	3,000.00	3,600.00
1000.0390 3720 DONATIONS - SHERIFF DEPT	0.00	0.00	0.00	150.00	0.00
1000.0390 3724 DONATIONS - RURAL FIRE DEPT	0.00	0.00	0.00	150.00	0.00
1000.0390 3727 REFUNDS / REIMBURSEMENTS	20,555.84	1,000.00	1,000.00	1,565.21	1,000.00
1000.0390 3728 MISCELLANEOUS REFUNDS	0.00	0.00	0.00	3,629.95	0.00
1000.0390 3731 TAX ABATEMENT APPLICATION FEE	2,000.00	0.00	0.00	0.00	0.00
1000.0390 3758 MISC REV	10,827.51	1,000.00	1,000.00	6.30	1,000.00
<b>0390 MISCELLANEOUS REVENUE</b>	<b>155,844.49</b>	<b>5,600.00</b>	<b>5,600.00</b>	<b>148,601.01</b>	<b>5,600.00</b>

1000 GENERAL FUND  
0400 COUNTY JUDGE

POSITION TITLE	COUNT GRADE	LINE	SALARY
0001 COUNTY JUDGE	1	4001	25,254.12
1000.0400 4001 FULL TIME		25,254.12	25,254.07
1000.0400 4040 SUPPLEMENT - STATE		25,200.00	25,200.00
1000.0400 4042 SUPPLEMENT - JUVENILE PROBATION		3,000.00	3,000.00
1000.0400 4076 PAYROLL TAXES - COUNTY MATCHING		4,089.24	4,089.24
1000.0400 4080 RETIREMENT - COUNTY CONTRIBUTION		3,741.84	3,741.78
1000.0400 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT		176.00	200.00
1000.0400 4101 SUPPLIES - OFFICE / COMPUTER		351.74	460.00
1000.0400 4380 OFFICIAL & DEPUTY BOND		350.00	350.00
1000.0400 4410 TRAVEL (INCLUDING MILEAGE)		1,321.89	3,000.00
1000.0400 4520 TELEPHONE & FAX - LAND LINE		546.37	650.00
1000.0400 4535 POSTAGE		70.54	50.00
1000.0400 4540 POST OFFICE BOX		114.00	98.00
<b>0400 COUNTY JUDGE</b>		<b>64,215.74</b>	<b>66,103.09</b>

1000 GENERAL FUND  
0403 COUNTY / DISTRICT CLERK

POSITION TITLE	COUNT GRADE	LINE	SALARY
0002 COUNTY / DISTRICT CLERK	1	4001	35,000.00
0003 DEPUTY CLERK	1	4001	27,004.93

COTTLE COUNTY

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VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
<b>1000 GENERAL FUND</b>					
<b>0403 COUNTY / DISTRICT CLERK</b>					
1000.0403 4001 FULL TIME	55,095.12	55,095.07	62,004.93	46,503.72	62,004.93
1000.0403 4076 PAYROLL TAXES - COUNTY MATCHING	4,086.48	4,214.77	4,743.38	3,461.22	4,743.38
1000.0403 4080 RETIREMENT - COUNTY CONTRIBUTION	3,856.68	3,856.65	4,340.35	3,255.30	4,340.35
1000.0403 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT	18,251.20	18,300.00	19,177.92	15,975.60	20,322.24
1000.0403 4101 SUPPLIES - OFFICE / COMPUTER	1,099.62	1,650.00	1,500.00	287.11	1,000.00
1000.0403 4205 MAINTENANCE & SERVICE CONTRACTS - COPIER	2,136.76	2,000.00	2,000.00	1,706.90	2,000.00
1000.0403 4314 CONTRACTED SERVICES - SOFTWARE (SAAS) &	8,052.00	8,881.12	8,881.12	7,320.00	8,881.12
1000.0403 4380 OFFICIAL & DEPUTY BOND	400.00	400.00	400.00	0.00	400.00
1000.0403 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	125.00	200.00	200.00	150.00	200.00
1000.0403 4410 TRAVEL (INCLUDING MILEAGE)	7,326.12	6,000.00	9,000.00	1,693.01	9,000.00
1000.0403 4520 TELEPHONE & FAX - LAND LINE	1,220.96	1,250.00	1,250.00	823.01	1,250.00
1000.0403 4535 POSTAGE	293.60	350.00	400.00	266.43	400.00
<b>0403 COUNTY / DISTRICT CLERK</b>	<b>101,943.54</b>	<b>102,197.61</b>	<b>113,897.70</b>	<b>81,442.30</b>	<b>114,542.02</b>
<b>1000 GENERAL FUND</b>					
<b>0409 NON-DEPARTMENTAL</b>					
1000.0409 4078 WORKERS COMP INSURANCE	6,154.00	9,700.00	9,700.00	8,722.39	9,700.00
1000.0409 4079 UNEMPLOYMENT INSURANCE	159.12	2,000.00	2,000.00	1,073.23	2,000.00
1000.0409 4328 CONTRACTED SERVICES - AUDITING	24,200.00	13,000.00	13,000.00	13,200.00	13,600.00
1000.0409 4351 CONTRACTED SERVICES - APPRAISAL	65,303.44	64,859.54	73,944.90	55,496.18	68,107.55
1000.0409 4362 CONTRACTED SERVICES - LEGAL SERVICES	2,560.00	0.00	62,000.00	16,680.00	26,189.00
1000.0409 4375 INSURANCE - AUTO, PROPERTY & OFFICIAL LI	31,923.76	45,000.00	45,000.00	45,873.00	45,000.00
1000.0409 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	5,083.30	5,500.00	5,500.00	4,782.68	5,500.00
1000.0409 4470 ATTORNEY FEES - INDIGENT LEGAL	17,745.25	20,000.00	20,000.00	16,299.11	20,000.00
1000.0409 4476 INDIGENT - HEALTH CARE	590.50	50,000.00	40,000.00	6,579.50	15,000.00
1000.0409 4483 ADVERTISING / PUBLICATIONS	1,606.25	1,000.00	1,500.00	623.75	1,500.00
1000.0409 4501 UTILITIES - ELECTRICITY	2,622.27	2,400.00	3,000.00	1,836.41	3,000.00
1000.0409 4525 INTERNET CONNECTION	1,204.81	1,500.00	1,500.00	924.40	1,500.00
1000.0409 4526 WEBSITE HOSTING/EMAIL	4,158.40	5,500.00	5,500.00	4,006.30	5,500.00
1000.0409 4607 STATE COURT COSTS	13,809.24	45,000.00	0.00	3,493.54	15,000.00
1000.0409 4609 CONTRACTED SERVICES - IT	2,748.00	2,500.00	2,500.00	1,025.00	2,500.00
1000.0409 4699 MISCELLANEOUS OTHER SERVICES & CHARGES	18,843.29	32,463.29	30,000.00	9,522.35	10,000.00
1000.0409 4700 AID TO OTHER GOVERNMENTS - CITY AIRPORT	0.00	6,000.00	6,000.00	5,730.63	6,000.00
1000.0409 4702 AID TO OTHER GOVERNMENTS - 9TH ADMIN JUD	285.57	265.65	300.00	0.00	300.00
1000.0409 4720 UNCLAIMED CAPITAL CREDITS	5,109.95	0.00	0.00	0.00	0.00
1000.0409 4731 AID TO NON-PROFIT - HELEN FARABEE	1,200.00	1,200.00	1,200.00	1,200.00	2,396.98
1000.0409 4732 AID TO NON-PROFIT - PADUCAH AREA FOOD PA	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
<b>0409 NON-DEPARTMENTAL</b>	<b>206,507.15</b>	<b>309,088.48</b>	<b>323,844.90</b>	<b>198,268.47</b>	<b>253,993.53</b>
<b>1000 GENERAL FUND</b>					
<b>0435 DISTRICT COURT</b>					
1000.0435 4043 SUPPLEMENT - JUVENILE BOARD	1,200.00	1,200.00	1,200.00	900.00	1,200.00
1000.0435 4076 PAYROLL TAXES - COUNTY MATCHING	91.80	92.00	92.00	68.85	92.00
1000.0435 4705 AID TO OTHER GOVERNMENTS - 50TH JUDICIAL	9,863.00	9,863.00	10,887.00	8,165.25	10,932.00
<b>0435 DISTRICT COURT</b>	<b>11,154.80</b>	<b>11,155.00</b>	<b>12,179.00</b>	<b>9,134.10</b>	<b>12,224.00</b>
<b>1000 GENERAL FUND</b>					
<b>0451 JUSTICE OF THE PEACE</b>					
POSITION TITLE	COUNT	GRADE	LINE	SALARY	
0006 JUSTICE OF THE PEACE	1		4001	35,000.00	
1000.0451 4001 FULL TIME	31,545.12		31,545.07	35,000.00	26,250.03
1000.0451 4076 PAYROLL TAXES - COUNTY MATCHING	2,214.36		2,413.20	2,677.50	1,858.95
1000.0451 4080 RETIREMENT - COUNTY CONTRIBUTION	2,208.12		2,208.15	2,450.00	1,837.53
1000.0451 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT	9,064.00		9,150.00	9,588.96	7,930.91
1000.0451 4101 SUPPLIES - OFFICE / COMPUTER	489.91		500.00	750.00	406.82
1000.0451 4314 CONTRACTED SERVICES - SOFTWARE (SAAS) &	2,610.00		2,700.00	2,700.00	2,610.00
1000.0451 4380 OFFICIAL & DEPUTY BOND	100.00		100.00	100.00	100.00
1000.0451 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	70.00		135.00	135.00	70.00
1000.0451 4410 TRAVEL (INCLUDING MILEAGE)	1,950.36		2,000.00	2,000.00	700.34
1000.0451 4457 AUTOPSIES	2,450.00		3,000.00	3,000.00	6,640.00
1000.0451 4520 TELEPHONE & FAX - LAND LINE	659.52		675.00	675.00	447.48
1000.0451 4535 POSTAGE	132.00		150.00	150.00	0.00
<b>0451 JUSTICE OF THE PEACE</b>	<b>53,493.39</b>		<b>54,576.42</b>	<b>59,226.46</b>	<b>48,852.06</b>
<b>1000 GENERAL FUND</b>					
<b>0455 GENERAL JUDICIAL EXPENSE</b>					
1000.0455 4360 CONTRACTED SERVICES - COURT REPORTER	13,476.83	12,000.00	15,000.00	4,163.75	12,000.00
1000.0455 4459 JURORS & WITNESSES - GRAND	840.00	7,500.00	9,500.00	0.00	0.00
<b>0455 GENERAL JUDICIAL EXPENSE</b>	<b>14,316.83</b>	<b>19,500.00</b>	<b>24,500.00</b>	<b>4,163.75</b>	<b>12,000.00</b>
<b>1000 GENERAL FUND</b>					
<b>0456 DISTRICT ATTORNEY</b>					
1000.0456 4706 AID TO OTHER GOVERNMENTS - DISTRICT ATTO	14,955.28	14,955.28	14,955.28	11,216.46	14,955.28
<b>0456 DISTRICT ATTORNEY</b>	<b>14,955.28</b>	<b>14,955.28</b>	<b>14,955.28</b>	<b>11,216.46</b>	<b>14,955.28</b>



COTTLE COUNTY

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VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
<b>1000 GENERAL FUND</b>					
<b>0475 COUNTY ATTORNEY:</b>					
1000.0475 4380 OFFICIAL & DEPUTY BOND	0.00	100.00	100.00	0.00	100.00
1000.0475 4707 AID TO OTHER GOVERNMENTS - COUNTY ATTORN	15,000.00	15,000.00	15,000.00	11,250.00	15,000.00
<b>0475 COUNTY ATTORNEY</b>	<b>15,000.00</b>	<b>15,100.00</b>	<b>15,100.00</b>	<b>11,250.00</b>	<b>15,100.00</b>
<b>1000 GENERAL FUND</b>					
<b>0490 ELECTIONS</b>					
1000.0490 4003 TEMP / SEASONAL	0.00	0.00	0.00	2,526.00	3,000.00
1000.0490 4111 SUPPLIES - ELECTION	1,484.66	2,000.00	15,000.00	3,159.94	12,000.00
1000.0490 4112 SUPPLIES - VOTER REGISTRATION	128.40	0.00	1,500.00	412.15	1,500.00
1000.0490 4207 MAINTENANCE & SERVICE CONTRACTS - VOTING	19,630.25	11,500.00	11,500.00	9,877.52	11,500.00
1000.0490 4353 CONTRACTED SERVICES - REDISTRICTING EXPE	5,000.00	5,000.00	0.00	0.00	0.00
<b>0490 ELECTIONS</b>	<b>26,243.31</b>	<b>18,500.00</b>	<b>28,000.00</b>	<b>15,975.61</b>	<b>28,000.00</b>
<b>1000 GENERAL FUND</b>					
<b>0497 COUNTY TREASURER</b>					
POSITION TITLE	COUNT GRADE	LINE	SALARY		
0004 COUNTY TREASURER	1	4001	35,000.00		
1000.0497 4001 FULL TIME		31,545.12	31,545.07	35,000.00	26,250.03
1000.0497 4076 PAYROLL TAXES - COUNTY MATCHING		2,258.94	2,413.20	2,677.50	1,901.34
1000.0497 4080 RETIREMENT - COUNTY CONTRIBUTION		2,208.12	2,208.15	2,450.00	1,837.53
1000.0497 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT		9,125.60	9,150.00	9,588.96	7,987.80
1000.0497 4101 SUPPLIES - OFFICE / COMPUTER		1,415.63	1,300.00	1,300.00	1,194.23
1000.0497 4314 CONTRACTED SERVICES - SOFTWARE (SAAS) &		9,794.93	16,000.00	16,000.00	12,500.00
1000.0497 4380 OFFICIAL & DEPUTY BOND		100.00	100.00	100.00	100.00
1000.0497 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS		175.00	175.00	200.00	200.00
1000.0497 4410 TRAVEL (INCLUDING MILEAGE)		2,768.24	3,000.00	4,000.00	2,903.56
1000.0497 4520 TELEPHONE & FAX - LAND LINE		656.11	650.00	675.00	448.53
1000.0497 4535 POSTAGE		492.00	500.00	500.00	330.00
<b>0497 COUNTY TREASURER</b>		<b>60,539.69</b>	<b>67,041.42</b>	<b>72,491.46</b>	<b>55,653.02</b>
<b>1000 GENERAL FUND</b>					
<b>0499 TAX ASSESSOR / COLLECTOR</b>					
POSITION TITLE	COUNT GRADE	LINE	SALARY		
0005 TAX ASSESSOR	1	4001	35,000.00		
0008 DEPUTY TAX ASSESSOR	2	4001	27,004.93		
1000.0499 4001 FULL TIME		67,505.75	73,904.23	62,004.93	46,503.69
1000.0499 4076 PAYROLL TAXES - COUNTY MATCHING		4,225.23	4,214.77	4,743.38	3,548.34
1000.0499 4080 RETIREMENT - COUNTY CONTRIBUTION		3,866.16	3,856.65	4,340.35	3,255.29
1000.0499 4081 INSURANCE - EMPLOYEE		424.70	0.00	0.00	45.05
1000.0499 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT		17,687.05	18,300.00	19,177.92	15,907.86
1000.0499 4101 SUPPLIES - OFFICE / COMPUTER		521.02	950.00	1,000.00	69.16
1000.0499 4205 MAINTENANCE & SERVICE CONTRACTS - COPIER		431.68	500.00	500.00	299.63
1000.0499 4380 OFFICIAL & DEPUTY BOND		571.00	610.00	610.00	709.38
1000.0499 4383 LICENSING		45.00	45.00	45.00	0.00
1000.0499 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS		150.00	125.00	150.00	150.00
1000.0499 4410 TRAVEL (INCLUDING MILEAGE)		0.00	1,200.00	1,200.00	75.00
1000.0499 4520 TELEPHONE & FAX - LAND LINE		1,121.43	1,250.00	1,250.00	526.48
1000.0499 4535 POSTAGE		755.00	1,200.00	1,200.00	563.00
1000.0499 4540 POST OFFICE BOX		114.00	98.00	120.00	0.00
<b>0499 TAX ASSESSOR / COLLECTOR</b>		<b>97,418.02</b>	<b>106,253.65</b>	<b>96,341.58</b>	<b>71,652.88</b>
<b>1000 GENERAL FUND</b>					
<b>0510 COUNTY COURTHOUSE AND ASSOCIATED BUILDINGS</b>					
1000.0510 4002 PART TIME		5,508.75	6,500.00	6,500.00	4,042.50
1000.0510 4003 TEMP / SEASONAL		0.00	500.00	500.00	0.00
1000.0510 4076 PAYROLL TAXES - COUNTY MATCHING		421.44	500.00	535.50	309.27
1000.0510 4080 RETIREMENT - COUNTY CONTRIBUTION		385.64	455.00	490.00	283.00
1000.0510 4100 SUPPLIES - GENERAL		7,957.72	6,000.00	8,000.00	4,700.09
1000.0510 4103 SUPPLIES - GROUNDS		0.00	0.00	1,200.00	0.00
1000.0510 4173 BUILDING - REPAIRS		32,772.91	114,051.51	55,464.21	14,780.29
1000.0510 4329 CONTRACTED SERVICES - PEST CONTROL		900.00	300.00	750.00	600.00
1000.0510 4331 CONTRACTED SERVICES - CHAIRLIFT		40.00	2,000.00	2,000.00	1,190.00
1000.0510 4500 UTILITIES		9,194.59	15,000.00	15,000.00	7,427.85
<b>0510 COUNTY COURTHOUSE AND ASSOCIATED BUILDINGS</b>		<b>57,181.05</b>	<b>145,306.51</b>	<b>90,439.71</b>	<b>33,333.00</b>
<b>1000 GENERAL FUND</b>					
<b>0512 COUNTY JAIL / DETENTION FACILITY</b>					
1000.0512 4173 BUILDING - REPAIRS		695.56	4,000.00	4,000.00	10,524.30
1000.0512 4500 UTILITIES		1,901.82	2,000.00	2,000.00	684.66
<b>0512 COUNTY JAIL / DETENTION FACILITY</b>		<b>2,597.38</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>11,208.96</b>
<b>1000 GENERAL FUND</b>					
<b>0518 VFW BUILDING</b>					
1000.0518 4173 BUILDING - REPAIRS		0.00	0.00	3,000.00	31.50

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Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
<b>1000 GENERAL FUND</b>					
<b>0518 VFW BUILDING</b>					
1000.0518 4374 INSURANCE - AUTO & PROPERTY	2,301.00	0.00	2,500.00	2,675.00	2,500.00
<b>0518 VFW BUILDING</b>	<b>2,301.00</b>	<b>0.00</b>	<b>5,500.00</b>	<b>2,706.50</b>	<b>3,500.00</b>
<b>1000 GENERAL FUND</b>					
<b>0540 AMBULANCE SERVICES</b>					
1000.0540 4002 PART TIME	104,125.87	91,432.50	91,432.50	78,873.47	105,000.00
1000.0540 4004 ON-CALL	38,352.60	30,000.00	30,000.00	29,311.50	39,000.00
1000.0540 4010 OVERTIME	4,609.05	5,000.00	5,000.00	655.23	5,000.00
1000.0540 4020 STIPEND	9,999.96	10,000.00	11,000.00	8,250.03	11,000.00
1000.0540 4056 MILEAGE - EMPLOYEES	6,875.54	7,500.00	7,500.00	5,264.23	7,500.00
1000.0540 4058 CELL PHONE ALLOWANCE	420.00	455.00	455.00	315.00	455.00
1000.0540 4076 PAYROLL TAXES - COUNTY MATCHING	12,049.31	10,437.09	10,471.90	8,981.49	12,274.81
1000.0540 4080 RETIREMENT - COUNTY CONTRIBUTION	11,025.62	9,571.28	9,582.13	8,218.37	11,231.85
1000.0540 4100 SUPPLIES - GENERAL	578.50	0.00	0.00	423.98	500.00
1000.0540 4101 SUPPLIES - OFFICE / COMPUTER	1,519.18	1,000.00	1,500.00	831.38	1,000.00
1000.0540 4108 SUPPLIES - PHARMACY / MEDICAL	6,133.98	7,000.00	7,000.00	4,449.09	7,000.00
1000.0540 4146 SMALL EQUIPMENT (not CA)	1,390.95	1,250.00	2,000.00	1,511.13	2,000.00
1000.0540 4151 VEHICLE - PARTS & REPAIRS	780.22	3,000.00	3,000.00	256.94	3,000.00
1000.0540 4152 VEHICLE - TIRES & TUBES	0.00	2,000.00	2,000.00	850.00	2,000.00
1000.0540 4154 VEHICLE - FUELS / OILS / LUBRICANTS	4,436.78	4,000.00	5,000.00	2,129.82	5,000.00
1000.0540 4173 BUILDING - REPAIRS	164.21	1,000.00	1,500.00	383.99	1,500.00
1000.0540 4330 CONTRACTED SERVICES - EMS BILLING	11,712.29	12,000.00	12,000.00	8,577.28	12,000.00
1000.0540 4383 LICENSING	0.00	870.00	870.00	870.00	870.00
1000.0540 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	4,000.00	4,200.00	4,000.00	4,000.00	4,000.00
1000.0540 4410 TRAVEL (INCLUDING MILEAGE)	95.00	1,000.00	1,000.00	0.00	1,000.00
1000.0540 4500 UTILITIES	4,164.85	4,500.00	4,500.00	2,665.80	5,000.00
1000.0540 4520 TELEPHONE & FAX - LAND LINE	2,409.62	2,330.00	2,300.00	1,424.54	2,300.00
1000.0540 4535 POSTAGE	0.00	50.00	50.00	0.00	50.00
1000.0540 4540 POST OFFICE BOX	60.00	0.00	120.00	64.00	120.00
1000.0540 4604 REFUNDS	160.90	0.00	0.00	1,601.61	0.00
<b>0540 AMBULANCE SERVICES</b>	<b>225,064.43</b>	<b>208,595.87</b>	<b>212,281.53</b>	<b>169,908.88</b>	<b>238,801.66</b>
<b>1000 GENERAL FUND</b>					
<b>0543 FIRE PROTECTION</b>					
1000.0543 4100 SUPPLIES - GENERAL	0.00	300.00	300.00	0.00	300.00
1000.0543 4101 SUPPLIES - OFFICE / COMPUTER	0.00	100.00	100.00	0.00	100.00
1000.0543 4154 VEHICLE - FUELS / OILS / LUBRICANTS	4,896.99	6,000.00	6,000.00	737.64	6,000.00
1000.0543 4161 EQUIPMENT - PARTS & REPAIRS	10,156.63	4,000.00	5,000.00	6,465.00	5,000.00
1000.0543 4374 INSURANCE - AUTO & PROPERTY	0.00	1,800.00	1,800.00	0.00	1,800.00
1000.0543 4500 UTILITIES	4,054.39	5,250.00	5,500.00	1,863.77	5,500.00
1000.0543 4739 AID TO NON-PROFIT - COTTLE COUNTY RURAL	1,474.14	2,000.00	2,000.00	237.78	2,000.00
<b>0543 FIRE PROTECTION</b>	<b>20,582.15</b>	<b>19,450.00</b>	<b>20,700.00</b>	<b>9,304.19</b>	<b>20,700.00</b>
<b>1000 GENERAL FUND</b>					
<b>0560 COUNTY SHERIFF</b>					
POSITION TITLE	COUNT	GRADE	LINE	SALARY	
0010 COUNTY SHERIFF	2		4001	42,000.00	
0011 DEPUTY SHERIFF	1		4001	38,800.00	
1000.0560 4001 FULL TIME			80,721.24	80,721.23	80,721.23
1000.0560 4002 PART TIME			4,865.00	5,000.00	3,500.00
1000.0560 4058 CELL PHONE ALLOWANCE			1,999.92	2,000.00	2,500.00
1000.0560 4076 PAYROLL TAXES - COUNTY MATCHING			6,665.06	6,557.67	6,595.92
1000.0560 4080 RETIREMENT - COUNTY CONTRIBUTION			6,098.83	6,000.49	5,165.67
1000.0560 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT			18,251.20	18,300.00	19,177.92
1000.0560 4101 SUPPLIES - OFFICE / COMPUTER			3,333.76	2,000.00	3,500.00
1000.0560 4110 SUPPLIES - EMPLOYEE UNIFORM			985.76	1,000.00	1,200.00
1000.0560 4123 SUPPLIES - AMMO			1,500.00	1,500.00	1,500.00
1000.0560 4125 SUPPLIES - VESTS & SAFETY EQUIPMENT			2,565.83	4,750.00	5,237.52
1000.0560 4127 SUPPLIES - LAW ENFORCEMENT NEEDS			0.00	250.00	0.00
1000.0560 4151 VEHICLE - PARTS & REPAIRS			4,988.77	2,500.00	5,000.00
1000.0560 4156 VEHICLE - FUEL			8,740.66	9,000.00	11,000.00
1000.0560 4169 EQUIPMENT - LAW ENFORCEMENT			172.43	0.00	3,000.00
1000.0560 4380 OFFICIAL & DEPUTY BOND			600.00	600.00	600.00
1000.0560 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS			0.00	600.00	600.00
1000.0560 4409 TRAVEL (not mileage)			23.93	250.00	250.00
1000.0560 4410 TRAVEL (INCLUDING MILEAGE)			4,910.90	6,000.00	6,000.00
1000.0560 4425 MEALS - INMATE (TRANSPORT)			21.72	100.00	100.00
1000.0560 4473 INDIGENT - INMATE HEALTH CARE			4,118.08	4,000.00	8,000.00
1000.0560 4500 UTILITIES			360.21	500.00	500.00
1000.0560 4520 TELEPHONE & FAX - LAND LINE			1,646.34	1,350.00	1,600.00
1000.0560 4535 POSTAGE			176.42	400.00	400.00
1000.0560 4540 POST OFFICE BOX			108.00	135.00	135.00
1000.0560 4576 LEASE - SHERIFF TOWER			3,215.97	1,400.00	2,000.00
1000.0560 4701 AID TO OTHER GOVERNMENTS - INMATE HOUSIN			59,070.00	40,000.00	54,235.37
<b>0560 COUNTY SHERIFF</b>			<b>215,140.03</b>	<b>194,914.39</b>	<b>223,388.45</b>

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1000 GENERAL FUND					
0573 PROBATION - ADULT					
1000.0573 4708 AID TO OTHER GOVERNMENTS - PROBATION	7,999.52	7,999.52	7,999.50	7,999.52	7,999.50
0573 PROBATION - ADULT	7,999.52	7,999.52	7,999.50	7,999.52	7,999.50
1000 GENERAL FUND					
0650 LIBRARY					
1000.0650 4734 AID TO NON-PROFIT - BI-CENTENNIAL LIBRAR	14,500.00	14,500.00	19,500.00	19,500.00	19,500.00
0650 LIBRARY	14,500.00	14,500.00	19,500.00	19,500.00	19,500.00
1000 GENERAL FUND					
0662 MUSEUM					
1000.0662 4173 BUILDING - REPAIRS	0.00	5,000.00	5,000.00	0.00	3,000.00
1000.0662 4374 INSURANCE - AUTO & PROPERTY	1,489.00	0.00	1,750.00	1,737.00	1,750.00
1000.0662 4735 AID TO NON-PROFIT - HERITAGE MUSEUM	2,500.00	2,500.00	3,000.00	3,000.00	3,000.00
0662 MUSEUM	3,989.00	7,500.00	9,750.00	4,737.00	7,750.00
1000 GENERAL FUND					
0665 AGRICULTURAL EXTENSION SERVICE					
1000.0665 4001 FULL TIME	7,333.36	11,000.00	11,000.00	8,250.03	11,000.00
1000.0665 4076 PAYROLL TAXES - COUNTY MATCHING	560.96	841.50	841.50	631.08	841.50
1000.0665 4101 SUPPLIES - OFFICE / COMPUTER	473.96	500.00	500.00	150.47	500.00
1000.0665 4410 TRAVEL (INCLUDING MILEAGE)	1,328.69	6,500.00	9,000.00	5,242.90	9,000.00
1000.0665 4520 TELEPHONE & FAX - LAND LINE	529.19	600.00	600.00	356.28	600.00
1000.0665 4535 POSTAGE	66.00	0.00	0.00	145.61	100.00
1000.0665 4540 POST OFFICE BOX	114.00	98.00	120.00	0.00	120.00
0665 AGRICULTURAL EXTENSION SERVICE	10,406.16	19,539.50	22,061.50	14,776.37	22,161.50
Revenue Total	1,511,450.73	1,694,772.15	1,444,772.15	1,558,103.13	1,363,895.87
Expense Total	1,225,548.47	1,408,276.74	1,444,772.15	964,177.08	1,363,895.87
1000 GENERAL FUND	285,902.26	286,495.41	0.00	593,926.05	0.00
1600 COUNTY & DISTRICT COURT TECHNOLOGY FUND					
0340 FINES, FEES, COSTS, & FORFEITURES					
1600.0340 3634 TECHNOLOGY FEES	26.20	50.00	50.00	8.25	25.00
0340 FINES, FEES, COSTS, & FORFEITURES	26.20	50.00	50.00	8.25	25.00
1600 COUNTY & DISTRICT COURT TECHNOLOGY FUND					
0403 COUNTY / DISTRICT CLERK					
1600.0403 4148 COMPUTERS & LAPTOPS (NOT CA)	0.00	0.00	50.00	0.00	25.00
0403 COUNTY / DISTRICT CLERK	0.00	0.00	50.00	0.00	25.00
Revenue Total	26.20	50.00	50.00	8.25	25.00
Expense Total	0.00	0.00	50.00	0.00	25.00
1600 COUNTY & DISTRICT COURT TECHNOLOGY FUND	26.20	50.00	0.00	8.25	0.00
1601 COUNTY CLERK RECORDS ARCHIVE ACCOUNT					
0340 FINES, FEES, COSTS, & FORFEITURES					
1601.0340 3620 RECORD ARCHIVE FEES	4,290.00	3,500.00	3,500.00	3,000.00	2,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	4,290.00	3,500.00	3,500.00	3,000.00	2,000.00
1601 COUNTY CLERK RECORDS ARCHIVE ACCOUNT					
0403 COUNTY / DISTRICT CLERK					
1601.0403 4343 CONTRACTED SERVICES - RECORDS ARCHIVING	8,707.23	0.00	3,500.00	7,955.42	2,000.00
0403 COUNTY / DISTRICT CLERK	8,707.23	0.00	3,500.00	7,955.42	2,000.00
Revenue Total	4,290.00	3,500.00	3,500.00	3,000.00	2,000.00
Expense Total	8,707.23	0.00	3,500.00	7,955.42	2,000.00
1601 COUNTY CLERK RECORDS ARCHIVE ACCOUNT	-4,417.23	3,500.00	0.00	-4,955.42	0.00
1602 COUNTY CLERK RECORDS MANAGEMENT PRESERVATION FUND					
0340 FINES, FEES, COSTS, & FORFEITURES					
1602.0340 3619 RECORD MANAGEMENT FEES	2,310.03	2,000.00	2,000.00	1,645.00	1,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	2,310.03	2,000.00	2,000.00	1,645.00	1,000.00
1602 COUNTY CLERK RECORDS MANAGEMENT PRESERVATION FUND					
0403 COUNTY / DISTRICT CLERK					
1602.0403 4340 CONTRACTED SERVICES - RECORDS MAINTENANC	279.98	0.00	2,000.00	2,101.18	1,000.00
0403 COUNTY / DISTRICT CLERK	279.98	0.00	2,000.00	2,101.18	1,000.00
Revenue Total	2,310.03	2,000.00	2,000.00	1,645.00	1,000.00
Expense Total	279.98	0.00	2,000.00	2,101.18	1,000.00
1602 COUNTY CLERK RECORDS MANAGEMENT PRESERVATION FUND	2,030.05	2,000.00	0.00	-456.18	0.00
1603 COUNTY RECORDS MANAGEMENT & PRESERVATION ACCOUNT					
0340 FINES, FEES, COSTS, & FORFEITURES					

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0340 FINES, FEES, COSTS, & FORFEITURES					
1603.0340 3619 RECORD MANAGEMENT FEES	2,935.00	2,500.00	2,500.00	2,210.00	2,500.00
0340 FINES, FEES, COSTS, & FORFEITURES	2,935.00	2,500.00	2,500.00	2,210.00	2,500.00
1603 COUNTY RECORDS MANAGEMENT & PRESERVATION ACCOUNT					
0403 COUNTY / DISTRICT CLERK					
1603.0403 4340 CONTRACTED SERVICES - RECORDS MAINTENANC	622.41	0.00	2,500.00	300.61	2,500.00
0403 COUNTY / DISTRICT CLERK	622.41	0.00	2,500.00	300.61	2,500.00
Revenue Total	2,935.00	2,500.00	2,500.00	2,210.00	2,500.00
Expense Total	622.41	0.00	2,500.00	300.61	2,500.00
1603 COUNTY RECORDS MANAGEMENT & PRESERVATION ACCOUNT	2,312.59	2,500.00	0.00	1,909.39	0.00
1604 COUNTY RECORDS MANAGEMENT & PRESERVATION FUND					
0340 FINES, FEES, COSTS, & FORFEITURES					
1604.0340 3619 RECORD MANAGEMENT FEES	153.66	200.00	200.00	96.36	200.00
0340 FINES, FEES, COSTS, & FORFEITURES	153.66	200.00	200.00	96.36	200.00
1604 COUNTY RECORDS MANAGEMENT & PRESERVATION FUND					
0403 COUNTY / DISTRICT CLERK					
1604.0403 4100 SUPPLIES - GENERAL	149.01	0.00	200.00	171.98	200.00
0403 COUNTY / DISTRICT CLERK	149.01	0.00	200.00	171.98	200.00
Revenue Total	153.66	200.00	200.00	96.36	200.00
Expense Total	149.01	0.00	200.00	171.98	200.00
1604 COUNTY RECORDS MANAGEMENT & PRESERVATION FUND	4.65	200.00	0.00	-75.62	0.00
1606 APPELLATE JUDICIAL SYSTEM FUND					
0403 COUNTY / DISTRICT CLERK					
1606.0403 4608 COURT COSTS	135.00	0.00	0.00	20.00	0.00
0403 COUNTY / DISTRICT CLERK	135.00	0.00	0.00	20.00	0.00
Revenue Total	0.00	0.00	0.00	0.00	0.00
Expense Total	135.00	0.00	0.00	20.00	0.00
1606 APPELLATE JUDICIAL SYSTEM FUND	-135.00	0.00	0.00	-20.00	0.00
2001 ROAD & BRIDGE - PRECINCT 1					
0310 TAXES					
2001.0310 3069 SPECIAL ROAD TAX	26,042.45	26,064.40	26,064.40	26,115.86	24,511.16
2001.0310 3100 AD VALOREM TAXES	21,950.37	24,252.97	24,252.97	24,315.30	21,258.41
2001.0310 3101 FARM TO MARKET TAX	38,458.90	42,533.22	42,533.22	42,626.48	39,962.37
0310 TAXES	86,451.72	92,850.59	92,850.59	93,057.64	85,731.94
2001 ROAD & BRIDGE - PRECINCT 1					
0320 LICENSES, PERMITS, & CERTIFICATES					
2001.0320 3115 MOTOR VEHICLE REGISTRATIONS	16,578.40	16,000.00	16,000.00	12,981.06	16,000.00
0320 LICENSES, PERMITS, & CERTIFICATES	16,578.40	16,000.00	16,000.00	12,981.06	16,000.00
2001 ROAD & BRIDGE - PRECINCT 1					
0330 GRANTS & AID / REVENUE SHARING					
2001.0330 3311 STATE - LATERAL ROAD FUNDING	3,042.91	3,000.00	3,000.00	2,960.89	3,000.00
2001.0330 3312 STATE - TXDOT INFRASTRUCTURE	15,320.90	0.00	0.00	0.00	0.00
2001.0330 3313 STATE - OVERSIZE / OVERWEIGHT COLLECTION	5,610.49	4,000.00	4,000.00	5,853.12	4,000.00
0330 GRANTS & AID / REVENUE SHARING	23,974.30	7,000.00	7,000.00	8,814.01	7,000.00
2001 ROAD & BRIDGE - PRECINCT 1					
0340 FINES, FEES, COSTS, & FORFEITURES					
2001.0340 3632 COUNTY FINES AND FEES	2,011.97	1,000.00	1,000.00	582.04	1,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	2,011.97	1,000.00	1,000.00	582.04	1,000.00
2001 ROAD & BRIDGE - PRECINCT 1					
0390 MISCELLANEOUS REVENUE					
2001.0390 3704 INTEREST INCOME - CERTIFICATES OF DEPOSI	960.67	0.00	0.00	1,181.67	0.00
2001.0390 3758 MISC REV	0.00	0.00	0.00	211.50	0.00
0390 MISCELLANEOUS REVENUE	960.67	0.00	0.00	1,393.17	0.00
2001 ROAD & BRIDGE - PRECINCT 1					
0611 ROAD & BRIDGE - PRECINCT 1					
POSITION TITLE	COUNT	GRADE	LINE	SALARY	
0016 COMMISSIONER - PRECINCT 1	1		4001	22,602.84	
2001.0611 4001 FULL TIME			21,163.84	42,329.52	42,329.52
2001.0611 4003 TEMP / SEASONAL			0.00	0.00	0.00
2001.0611 4057 AUTO ALLOWANCE			4,217.76	4,217.85	4,217.85
2001.0611 4076 PAYROLL TAXES - COUNTY MATCHING			1,941.68	3,560.87	3,560.88
2001.0611 4080 RETIREMENT - COUNTY CONTRIBUTION			1,383.97	3,258.32	3,258.32

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Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
2001 ROAD & BRIDGE - PRECINCT 1					
0611 ROAD & BRIDGE - PRECINCT 1					
2001.0611 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT	9,871.40	18,300.00	19,177.92	7,987.80	10,161.12
2001.0611 4100 SUPPLIES - GENERAL	2,162.48	1,900.00	2,500.00	2,918.02	2,800.00
2001.0611 4118 SUPPLIES - PAINT & CHEMICALS	256.10	0.00	0.00	120.62	500.00
2001.0611 4138 SUPPLIES - CULVERT & PIPE	1,070.90	0.00	0.00	0.00	0.00
2001.0611 4139 SUPPLIES - GRAVEL, DIRT, & SAND	7,180.00	3,314.01	3,329.46	1,860.00	4,000.00
2001.0611 4151 VEHICLE - PARTS & REPAIRS	12,777.90	550.00	1,000.00	2,379.23	2,000.00
2001.0611 4152 VEHICLE - TIRES & TUBES	530.00	400.00	500.00	0.00	1,000.00
2001.0611 4155 VEHICLE - LUBRICANTS & OILS	2,243.89	1,500.00	1,667.65	970.83	2,000.00
2001.0611 4157 VEHICLE - GAS	4,364.74	4,000.00	5,500.00	3,005.40	5,000.00
2001.0611 4167 EQUIPMENT - DIESEL	21,202.28	15,000.00	17,615.99	11,078.87	20,049.54
2001.0611 4168 EQUIPMENT - GRADER BLADES	2,363.80	2,000.00	2,000.00	2,520.00	3,500.00
2001.0611 4173 BUILDING - REPAIRS	57.45	0.00	0.00	205.32	300.00
2001.0611 4180 TRUCK REPAIR	5,298.61	750.00	1,000.00	1,404.01	1,500.00
2001.0611 4181 BACKHOE REPAIR	1,203.93	0.00	200.00	805.31	1,000.00
2001.0611 4182 MAINTAINER REPAIR	3,108.90	1,000.00	1,500.00	1,635.01	2,500.00
2001.0611 4183 CHIPPER MAINTENANCE	0.00	0.00	200.00	0.00	0.00
2001.0611 4184 FRONT END LOADER (PRCT 1&4)	1,254.20	200.00	500.00	0.00	800.00
2001.0611 4190 TRUCK TIRES	2,182.00	500.00	600.00	1,048.00	1,000.00
2001.0611 4191 BACKHOE TIRES	237.50	237.85	300.00	0.00	0.00
2001.0611 4192 MAINTAINER TIRES	8,846.00	11,500.00	2,000.00	0.00	6,616.36
2001.0611 4194 CAT LOADER TIRES	0.00	750.00	750.00	0.00	1,500.00
2001.0611 4374 INSURANCE - AUTO & PROPERTY	1,758.25	1,543.00	1,543.00	1,644.25	1,543.00
2001.0611 4380 OFFICIAL & DEPUTY BOND	100.00	100.00	100.00	100.00	100.00
2001.0611 4407 CONFERENCES	776.55	1,000.00	1,000.00	612.30	2,000.00
2001.0611 4500 UTILITIES	484.37	360.00	500.00	389.26	500.00
0611 ROAD & BRIDGE - PRECINCT 1	118,038.50	118,271.42	116,850.59	58,298.24	109,731.94
Revenue Total	129,977.06	116,850.59	116,850.59	116,827.92	109,731.94
Expense Total	118,038.50	118,271.42	116,850.59	58,298.24	109,731.94
2001 ROAD & BRIDGE - PRECINCT 1	11,938.56	-1,420.83	0.00	58,529.68	0.00
2002 ROAD & BRIDGE - PRECINCT 2					
0310 TAXES					
2002.0310 3069 SPECIAL ROAD TAX	26,042.47	26,064.40	26,064.40	26,115.84	24,511.16
2002.0310 3100 AD VALOREM TAXES	21,950.40	24,252.97	24,252.97	24,315.34	21,258.41
2002.0310 3101 FARM TO MARKET TAX	38,458.90	42,533.22	42,533.22	42,626.49	39,962.37
0310 TAXES	86,451.77	92,850.59	92,850.59	93,057.67	85,731.94
2002 ROAD & BRIDGE - PRECINCT 2					
0320 LICENSES, PERMITS, & CERTIFICATES					
2002.0320 3115 MOTOR VEHICLE REGISTRATIONS	16,578.38	16,000.00	16,000.00	12,981.12	16,000.00
0320 LICENSES, PERMITS, & CERTIFICATES	16,578.38	16,000.00	16,000.00	12,981.12	16,000.00
2002 ROAD & BRIDGE - PRECINCT 2					
0330 GRANTS & AID / REVENUE SHARING					
2002.0330 3311 STATE - LATERAL ROAD FUNDING	3,042.91	3,000.00	3,000.00	2,960.90	3,000.00
2002.0330 3313 STATE - OVERSIZE / OVERWEIGHT COLLECTION	5,610.49	4,000.00	4,000.00	5,853.13	4,000.00
0330 GRANTS & AID / REVENUE SHARING	8,653.40	7,000.00	7,000.00	8,814.03	7,000.00
2002 ROAD & BRIDGE - PRECINCT 2					
0340 FINES, FEES, COSTS, & FORFEITURES					
2002.0340 3632 COUNTY FINES AND FEES	2,011.98	1,000.00	1,000.00	582.02	1,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	2,011.98	1,000.00	1,000.00	582.02	1,000.00
2002 ROAD & BRIDGE - PRECINCT 2					
0390 MISCELLANEOUS REVENUE					
2002.0390 3704 INTEREST INCOME - CERTIFICATES OF DEPOSIT	2,555.54	0.00	0.00	3,121.62	0.00
0390 MISCELLANEOUS REVENUE	2,555.54	0.00	0.00	3,121.62	0.00
2002 ROAD & BRIDGE - PRECINCT 2					
0612 ROAD & BRIDGE - PRECINCT 2					
POSITION TITLE	COUNT	GRADE	LINE	SALARY	
0019 COMMISSIONER - PRECINCT 2	1		4001	13,602.80	
0020 ROADHAND	1		4001	27,526.72	
2002.0612 4001 FULL TIME			41,129.40	41,129.44	41,129.44
2002.0612 4003 TEMP / SEASONAL			0.00	0.00	2,500.00
2002.0612 4057 AUTO ALLOWANCE			4,217.76	4,217.76	3,163.32
2002.0612 4076 PAYROLL TAXES - COUNTY MATCHING			3,314.65	3,469.06	2,487.77
2002.0612 4080 RETIREMENT - COUNTY CONTRIBUTION			3,220.23	3,174.30	2,416.80
2002.0612 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT			18,251.20	18,300.00	19,177.92
2002.0612 4100 SUPPLIES - GENERAL			1,122.94	1,150.00	1,106.08
2002.0612 4133 SUPPLIES - ROADMATERIALS			760.00	0.00	0.00
2002.0612 4139 SUPPLIES - GRAVEL, DIRT, & SAND			0.00	4,357.01	5,000.00
2002.0612 4151 VEHICLE - PARTS & REPAIRS			266.50	500.00	500.00
2002.0612 4152 VEHICLE - TIRES & TUBES			885.00	250.00	514.46

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Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
<b>2002 ROAD &amp; BRIDGE - PRECINCT 2</b>					
0612 ROAD & BRIDGE - PRECINCT 2					
2002.0612 4155 VEHICLE - LUBRICANTS & OILS	987.70	1,000.00	1,000.00	510.55	500.00
2002.0612 4157 VEHICLE - GAS	3,232.10	4,500.00	4,500.00	3,064.21	4,500.00
2002.0612 4161 EQUIPMENT - PARTS & REPAIRS	0.00	0.00	0.00	124.50	0.00
2002.0612 4167 EQUIPMENT - DIESEL	16,782.29	12,000.00	12,000.00	7,861.19	12,000.00
2002.0612 4168 EQUIPMENT - GRADER BLADES	0.00	1,500.00	1,500.00	0.00	1,500.00
2002.0612 4173 BUILDING - REPAIRS	57.42	50.00	50.00	205.31	50.00
2002.0612 4180 TRUCK REPAIR	1,622.45	1,500.00	1,500.00	623.76	1,500.00
2002.0612 4181 BACKHOE REPAIR	1,203.91	400.00	500.00	805.30	500.00
2002.0612 4182 MAINTAINER REPAIR	1,494.33	1,800.00	461.57	1,001.64	461.57
2002.0612 4183 CHIPPER MAINTENANCE	0.00	50.00	50.00	0.00	50.00
2002.0612 4185 FRONT END LOADER (PRCT 2)	0.00	500.00	500.00	727.14	500.00
2002.0612 4190 TRUCK TIRES	622.00	500.00	1,000.00	0.00	500.00
2002.0612 4191 BACKHOE TIRES	237.50	100.00	100.00	0.00	100.00
2002.0612 4192 MAINTAINER TIRES	3,190.00	2,746.35	4,000.00	3,377.60	3,616.36
2002.0612 4194 CAT LOADER TIRES	2,257.20	800.00	1,000.00	0.00	1,000.00
2002.0612 4300 CONTRACTED SERVICES - GENERAL	0.00	1,500.00	5,000.00	0.00	0.00
2002.0612 4374 INSURANCE - AUTO & PROPERTY	2,138.25	1,877.50	1,900.00	2,012.75	1,900.00
2002.0612 4380 OFFICIAL & DEPUTY BOND	100.00	100.00	100.00	100.00	100.00
2002.0612 4407 CONFERENCES	753.80	500.00	600.00	595.15	600.00
2002.0612 4500 UTILITIES	484.26	300.00	300.00	393.51	500.00
0612 ROAD & BRIDGE - PRECINCT 2	108,330.89	108,271.42	116,850.59	76,727.89	109,731.94
<b>Revenue Total</b>	116,251.07	116,850.59	116,850.59	118,556.46	109,731.94
<b>Expense Total</b>	108,330.89	108,271.42	116,850.59	76,727.89	109,731.94
<b>2002 ROAD &amp; BRIDGE - PRECINCT 2</b>	7,920.18	8,579.17	0.00	41,828.57	0.00
<b>2003 ROAD &amp; BRIDGE - PRECINCT 3</b>					
0310 TAXES					
2003.0310 3069 SPECIAL ROAD TAX	26,184.42	26,064.40	26,064.40	25,973.91	24,511.16
2003.0310 3100 AD VALOREM TAXES	21,950.40	24,252.97	24,252.97	24,315.28	21,258.41
2003.0310 3101 FARM TO MARKET TAX	38,458.93	42,533.22	42,533.22	42,626.47	39,962.37
0310 TAXES	86,593.75	92,850.59	92,850.59	92,915.66	85,731.94
0320 LICENSES, PERMITS, & CERTIFICATES					
2003.0320 3115 MOTOR VEHICLE REGISTRATIONS	16,578.40	16,000.00	16,000.00	12,981.03	16,000.00
0320 LICENSES, PERMITS, & CERTIFICATES	16,578.40	16,000.00	16,000.00	12,981.03	16,000.00
0330 GRANTS & AID / REVENUE SHARING					
2003.0330 3311 STATE - LATERAL ROAD FUNDING	3,042.90	3,000.00	3,000.00	2,960.90	3,000.00
2003.0330 3313 STATE - OVERSIZE / OVERWEIGHT COLLECTION	5,610.50	4,000.00	4,000.00	5,853.13	4,000.00
0330 GRANTS & AID / REVENUE SHARING	8,653.40	7,000.00	7,000.00	8,814.03	7,000.00
0340 FINES, FEES, COSTS, & FORFEITURES					
2003.0340 3632 COUNTY FINES AND FEES	2,011.99	1,000.00	1,000.00	582.05	1,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	2,011.99	1,000.00	1,000.00	582.05	1,000.00
0390 MISCELLANEOUS REVENUE					
2003.0390 3704 INTEREST INCOME - CERTIFICATES OF DEPOSIT	1,403.14	0.00	0.00	1,725.92	0.00
2003.0390 3750 CASH FORWARD	0.00	0.00	0.00	0.00	10,000.00
2003.0390 3758 MISC REV	15,000.00	0.00	0.00	1,075.09	0.00
0390 MISCELLANEOUS REVENUE	16,403.14	0.00	0.00	2,801.01	10,000.00
0613 ROAD & BRIDGE - PRECINCT 3					
POSITION TITLE	COUNT	GRADE	LINE	SALARY	
0021 COMMISSIONER - PRECINCT 3	1		4001	15,402.80	
0022 ROADHAND	2		4001	26,926.72	
2003.0613 4001 FULL TIME	42,329.52	42,329.52	42,329.52	31,747.14	42,329.52
2003.0613 4057 AUTO ALLOWANCE	4,217.76	4,217.85	4,217.85	3,163.32	4,217.85
2003.0613 4076 PAYROLL TAXES - COUNTY MATCHING	3,613.88	3,560.87	3,560.88	2,710.81	3,560.88
2003.0613 4080 RETIREMENT - COUNTY CONTRIBUTION	3,306.75	3,258.32	3,258.32	2,480.43	3,258.32
2003.0613 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT	18,172.33	18,300.00	19,177.92	15,907.68	20,232.60
2003.0613 4100 SUPPLIES - GENERAL	1,472.12	1,450.00	1,317.76	2,329.95	1,000.00
2003.0613 4118 SUPPLIES - PAINT & CHEMICALS	0.00	0.00	0.00	869.80	0.00
2003.0613 4138 SUPPLIES - CULVERT & PIPE	0.00	1,570.35	1,570.00	2,992.50	1,570.00
2003.0613 4139 SUPPLIES - GRAVEL, DIRT, & SAND	0.00	3,000.00	3,000.00	0.00	3,000.00
2003.0613 4151 VEHICLE - PARTS & REPAIRS	1,893.12	550.00	550.00	3,334.62	2,050.00
2003.0613 4152 VEHICLE - TIRES & TUBES	1,188.00	400.00	1,467.65	1,267.55	1,467.65
2003.0613 4155 VEHICLE - LUBRICANTS & OILS	335.97	1,500.00	1,500.00	582.21	1,500.00
2003.0613 4157 VEHICLE - GAS	4,857.70	4,000.00	5,000.00	2,696.62	5,000.00
2003.0613 4167 EQUIPMENT - DIESEL	9,889.68	11,857.01	12,150.69	10,029.65	12,078.76

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Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
<b>2003 ROAD &amp; BRIDGE - PRECINCT 3</b>					
<b>0613 ROAD &amp; BRIDGE - PRECINCT 3</b>					
2003.0613 4168 EQUIPMENT - GRADER BLADES	3,478.24	2,300.00	4,500.00	1,424.00	4,300.00
2003.0613 4173 BUILDING - REPAIRS	57.44	300.00	300.00	205.32	300.00
2003.0613 4180 TRUCK REPAIR	9,142.06	1,500.00	500.00	930.88	500.00
2003.0613 4181 BACKHOE REPAIR	1,233.94	500.00	500.00	805.32	500.00
2003.0613 4182 MAINTAINER REPAIR	2,222.47	1,000.00	1,500.00	5,128.25	3,616.36
2003.0613 4183 CHIPPER MAINTENANCE	0.00	0.00	250.00	0.00	250.00
2003.0613 4186 FRONT END LOADER (PRCT 3)	2,094.61	600.00	600.00	367.76	600.00
2003.0613 4190 TRUCK TIRES	0.00	500.00	2,000.00	0.00	1,800.00
2003.0613 4191 BACKHOE TIRES	237.50	200.00	200.00	0.00	200.00
2003.0613 4192 MAINTAINER TIRES	0.00	2,000.00	2,000.00	6,570.00	1,000.00
2003.0613 4300 CONTRACTED SERVICES - GENERAL	0.00	0.00	1,800.00	2,373.96	1,800.00
2003.0613 4374 INSURANCE - AUTO & PROPERTY	1,795.25	1,877.50	2,000.00	1,699.25	2,000.00
2003.0613 4380 OFFICIAL & DEPUTY BOND	100.00	100.00	100.00	100.00	100.00
2003.0613 4407 CONFERENCES	617.80	1,000.00	1,000.00	728.81	1,000.00
2003.0613 4500 UTILITIES	484.33	400.00	500.00	393.59	500.00
<b>0613 ROAD &amp; BRIDGE - PRECINCT 3</b>	<b>112,740.47</b>	<b>108,271.42</b>	<b>116,850.59</b>	<b>100,839.42</b>	<b>119,731.94</b>
<b>Revenue Total</b>	<b>130,240.68</b>	<b>116,850.59</b>	<b>116,850.59</b>	<b>118,093.78</b>	<b>119,731.94</b>
<b>Expense Total</b>	<b>112,740.47</b>	<b>108,271.42</b>	<b>116,850.59</b>	<b>100,839.42</b>	<b>119,731.94</b>
<b>2003 ROAD &amp; BRIDGE - PRECINCT 3</b>	<b>17,500.21</b>	<b>8,579.17</b>	<b>0.00</b>	<b>17,254.36</b>	<b>0.00</b>
<b>2004 ROAD &amp; BRIDGE - PRECINCT 4</b>					
<b>0310 TAXES</b>					
2004.0310 3069 SPECIAL ROAD TAX	25,900.57	26,064.40	26,064.40	26,257.79	24,511.16
2004.0310 3100 AD VALOREM TAXES	21,950.39	24,252.97	24,252.97	24,315.32	21,258.41
2004.0310 3101 FARM TO MARKET TAX	38,458.92	42,533.22	42,533.22	42,626.47	39,962.37
<b>0310 TAXES</b>	<b>86,309.88</b>	<b>92,850.59</b>	<b>92,850.59</b>	<b>93,199.58</b>	<b>85,731.94</b>
<b>2004 ROAD &amp; BRIDGE - PRECINCT 4</b>					
<b>0320 LICENSES, PERMITS, &amp; CERTIFICATES</b>					
2004.0320 3115 MOTOR VEHICLE REGISTRATIONS	16,578.40	16,000.00	16,000.00	12,981.07	16,000.00
<b>0320 LICENSES, PERMITS, &amp; CERTIFICATES</b>	<b>16,578.40</b>	<b>16,000.00</b>	<b>16,000.00</b>	<b>12,981.07</b>	<b>16,000.00</b>
<b>2004 ROAD &amp; BRIDGE - PRECINCT 4</b>					
<b>0330 GRANTS &amp; AID / REVENUE SHARING</b>					
2004.0330 3311 STATE - LATERAL ROAD FUNDING	3,042.90	3,000.00	3,000.00	2,960.90	3,000.00
2004.0330 3313 STATE - OVERSIZE / OVERWEIGHT COLLECTION	5,610.50	4,000.00	4,000.00	5,853.13	4,000.00
<b>0330 GRANTS &amp; AID / REVENUE SHARING</b>	<b>8,653.40</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>8,814.03</b>	<b>7,000.00</b>
<b>2004 ROAD &amp; BRIDGE - PRECINCT 4</b>					
<b>0340 FINES, FEES, COSTS, &amp; FORFEITURES</b>					
2004.0340 3632 COUNTY FINES AND FEES	2,012.01	1,000.00	1,000.00	582.04	1,000.00
<b>0340 FINES, FEES, COSTS, &amp; FORFEITURES</b>	<b>2,012.01</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>582.04</b>	<b>1,000.00</b>
<b>2004 ROAD &amp; BRIDGE - PRECINCT 4</b>					
<b>0390 MISCELLANEOUS REVENUE</b>					
2004.0390 3704 INTEREST INCOME - CERTIFICATES OF DEPOSIT	2,769.79	0.00	0.00	3,383.33	0.00
2004.0390 3750 CASH FORWARD	0.00	0.00	0.00	0.00	7,118.65
<b>0390 MISCELLANEOUS REVENUE</b>	<b>2,769.79</b>	<b>0.00</b>	<b>0.00</b>	<b>3,383.33</b>	<b>7,118.65</b>
<b>2004 ROAD &amp; BRIDGE - PRECINCT 4</b>					
<b>0614 ROAD &amp; BRIDGE - PRECINCT 4</b>					
<b>POSITION TITLE</b>	<b>COUNT</b>	<b>GRADE</b>	<b>LINE</b>	<b>SALARY</b>	
0023 COMMISSIONER - PRECINCT 4	1		4001	13,602.80	
2004.0614 4001 FULL TIME			13,602.72	13,602.80	13,602.80
2004.0614 4002 PART TIME			15,510.00	18,500.00	18,500.00
2004.0614 4003 TEMP / SEASONAL			660.00	2,500.00	2,500.00
2004.0614 4057 AUTO ALLOWANCE			4,217.76	4,217.85	948.00
2004.0614 4076 PAYROLL TAXES - COUNTY MATCHING			2,632.79	2,969.78	3,163.32
2004.0614 4080 RETIREMENT - COUNTY CONTRIBUTION			2,295.72	2,542.45	4,217.85
2004.0614 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT.			9,125.60	9,150.00	2,034.29
2004.0614 4100 SUPPLIES - GENERAL			619.99	900.00	1,795.08
2004.0614 4118 SUPPLIES - PAINT & CHEMICALS			13,319.94	1,544.30	7,987.80
2004.0614 4138 SUPPLIES - CULVERT & PIPE			0.00	500.00	1,148.90
2004.0614 4139 SUPPLIES - GRAVEL, DIRT, & SAND			0.00	8,624.97	5,962.50
2004.0614 4151 VEHICLE - PARTS & REPAIRS			2,047.26	450.00	0.00
2004.0614 4152 VEHICLE - TIRES & TUBES			1,128.00	540.00	118.85
2004.0614 4155 VEHICLE - LUBRICANTS & OILS			180.00	900.00	0.00
2004.0614 4157 VEHICLE - GAS			2,772.69	3,000.00	306.75
2004.0614 4161 EQUIPMENT - PARTS & REPAIRS			26.75	0.00	900.00
2004.0614 4167 EQUIPMENT - DIESEL			13,537.60	16,742.27	2,949.65
2004.0614 4168 EQUIPMENT - GRADER BLADES			1,396.50	1,800.00	0.00
2004.0614 4173 BUILDING - REPAIRS			57.42	90.00	0.00
2004.0614 4180 TRUCK REPAIR			2,310.57	1,350.00	205.31
2004.0614 4181 BACKHOE REPAIR			1,203.90	450.00	691.64
					805.31

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
<b>2004 ROAD &amp; BRIDGE - PRECINCT 4</b>					
0614 ROAD & BRIDGE - PRECINCT 4					
2004.0614 4182 MAINTAINER REPAIR	9,088.92	900.00	3,372.53	5,191.39	3,372.53
2004.0614 4184 FRONT END LOADER (PRCT 1&4)	1,254.19	225.00	1,225.00	783.68	1,225.00
2004.0614 4190 TRUCK TIRES	74.87	450.00	500.00	0.00	500.00
2004.0614 4191 BACKHOE TIRES	237.50	450.00	450.00	0.00	450.00
2004.0614 4192 MAINTAINER TIRES	1,198.00	1,800.00	1,300.00	2,291.00	1,300.00
2004.0614 4194 CAT LOADER TIRES	0.00	0.00	500.00	0.00	500.00
2004.0614 4300 CONTRACTED SERVICES - GENERAL	0.00	800.00	800.00	0.00	800.00
2004.0614 4374 INSURANCE - AUTO & PROPERTY	1,635.25	1,462.00	2,000.00	1,543.75	2,000.00
2004.0614 4380 OFFICIAL & DEPUTY BOND	100.00	100.00	100.00	100.00	100.00
2004.0614 4407 CONFERENCES	835.05	1,350.00	814.61	414.22	814.61
2004.0614 4500 UTILITIES	484.14	360.00	500.00	393.49	500.00
2004.0614 4900 DEBT SERVICES	1,000.00	10,000.00	0.00	0.00	0.00
0614 ROAD & BRIDGE - PRECINCT 4	102,553.13	108,271.42	116,850.59	68,728.64	116,850.59
<b>Revenue Total</b>	<b>116,323.48</b>	<b>116,850.59</b>	<b>116,850.59</b>	<b>118,960.05</b>	<b>116,850.59</b>
<b>Expense Total</b>	<b>102,553.13</b>	<b>108,271.42</b>	<b>116,850.59</b>	<b>68,728.64</b>	<b>116,850.59</b>
<b>2004 ROAD &amp; BRIDGE - PRECINCT 4</b>	<b>13,770.35</b>	<b>8,579.17</b>	<b>0.00</b>	<b>50,231.41</b>	<b>0.00</b>
<b>2405 RURAL LAW ENFORCEMENT GRANT</b>					
0330 GRANTS & AID / REVENUE SHARING					
2405.0330 3366 STATE - STATE COMPROLLER - SB22	0.00	0.00	250,000.00	250,000.00	250,000.00
0330 GRANTS & AID / REVENUE SHARING	0.00	0.00	250,000.00	250,000.00	250,000.00
<b>2405 RURAL LAW ENFORCEMENT GRANT</b>					
0390 MISCELLANEOUS REVENUE					
2405.0390 3701 INTEREST INCOME - CHECKING	0.00	0.00	0.00	171.69	0.00
0390 MISCELLANEOUS REVENUE	0.00	0.00	0.00	171.69	0.00
<b>2405 RURAL LAW ENFORCEMENT GRANT</b>					
0560 COUNTY SHERIFF					
2405.0560 4001 FULL TIME	0.00	0.00	59,278.77	36,125.75	65,000.00
2405.0560 4002 PART TIME	0.00	0.00	30,000.00	4,694.00	30,000.00
2405.0560 4076 PAYROLL TAXES - COUNTY MATCHING	0.00	0.00	6,829.83	3,141.93	7,267.50
2405.0560 4080 RETIREMENT - COUNTY CONTRIBUTION	0.00	0.00	6,249.51	2,874.86	6,650.00
2405.0560 4125 SUPPLIES - VESTS & SAFETY EQUIPMENT	0.00	0.00	7,641.89	18,159.45	66,082.50
2405.0560 4818 VEHICLES	0.00	0.00	140,000.00	0.00	75,000.00
0560 COUNTY SHERIFF	0.00	0.00	250,000.00	64,995.99	250,000.00
<b>Revenue Total</b>	<b>0.00</b>	<b>0.00</b>	<b>250,000.00</b>	<b>250,171.69</b>	<b>250,000.00</b>
<b>Expense Total</b>	<b>0.00</b>	<b>0.00</b>	<b>250,000.00</b>	<b>64,995.99</b>	<b>250,000.00</b>
<b>2405 RURAL LAW ENFORCEMENT GRANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>185,175.70</b>	<b>0.00</b>
<b>2450 ESTRAY CATTLE</b>					
0390 MISCELLANEOUS REVENUE					
2450.0390 3715 SALE OF ESTRAYS	2,772.75	0.00	0.00	0.00	0.00
0390 MISCELLANEOUS REVENUE	2,772.75	0.00	0.00	0.00	0.00
<b>2450 ESTRAY CATTLE</b>					
0560 COUNTY SHERIFF					
2450.0560 4127 SUPPLIES - LAW ENFORCEMENT NEEDS	4,267.75	0.00	0.00	5,033.00	0.00
0560 COUNTY SHERIFF	4,267.75	0.00	0.00	5,033.00	0.00
<b>Revenue Total</b>	<b>2,772.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense Total</b>	<b>4,267.75</b>	<b>0.00</b>	<b>0.00</b>	<b>5,033.00</b>	<b>0.00</b>
<b>2450 ESTRAY CATTLE</b>	<b>-1,495.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-5,033.00</b>	<b>0.00</b>
<b>2500 COURTHOUSE SECURITY FUND</b>					
0340 FINES, FEES, COSTS, & FORFEITURES					
2500.0340 3636 COURTHOUSE SECURITY FEE	1,185.87	500.00	500.00	717.63	500.00
0340 FINES, FEES, COSTS, & FORFEITURES	1,185.87	500.00	500.00	717.63	500.00
<b>2500 COURTHOUSE SECURITY FUND</b>					
0390 MISCELLANEOUS REVENUE					
2500.0390 3704 INTEREST INCOME - CERTIFICATES OF DEPOSI	88.55	0.00	0.00	80.18	0.00
2500.0390 3758 MISC REV	374.22	0.00	0.00	0.00	0.00
0390 MISCELLANEOUS REVENUE	462.77	0.00	0.00	80.18	0.00
<b>2500 COURTHOUSE SECURITY FUND</b>					
0510 COUNTY COURTHOUSE AND ASSOCIATED BUILDINGS					
2500.0510 4100 SUPPLIES - GENERAL	0.00	0.00	500.00	0.00	500.00
0510 COUNTY COURTHOUSE AND ASSOCIATED BUILDINGS	0.00	0.00	500.00	0.00	500.00
<b>Revenue Total</b>	<b>1,648.64</b>	<b>500.00</b>	<b>500.00</b>	<b>797.81</b>	<b>500.00</b>
<b>Expense Total</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>



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Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
2500 COURTHOUSE SECURITY FUND	1,648.64	500.00	0.00	797.81	0.00
2501 JP TECHNOLOGY FUND					
0340 FINES, FEES, COSTS, & FORFEITURES					
2501.0340 3634 TECHNOLOGY FEES	91.43	100.00	100.00	42.10	100.00
0340 FINES, FEES, COSTS, & FORFEITURES	91.43	100.00	100.00	42.10	100.00
2501 JP TECHNOLOGY FUND					
0451 JUSTICE OF THE PEACE					
2501.0451 4148 COMPUTERS & LAPTOPS (NOT CA)	0.00	0.00	100.00	0.00	100.00
0451 JUSTICE OF THE PEACE	0.00	0.00	100.00	0.00	100.00
Revenue Total	91.43	100.00	100.00	42.10	100.00
Expense Total	0.00	0.00	100.00	0.00	100.00
2501 JP TECHNOLOGY FUND	91.43	100.00	0.00	42.10	0.00
2903 COURT-INITIATED GUARDIANSHIP FUND					
0340 FINES, FEES, COSTS, & FORFEITURES					
2903.0340 3640 PUBLIC PROBATE ADMIN FEE	60.00	100.00	100.00	65.00	100.00
2903.0340 3643 COURT-INITIATED GUARDIANSHIP FEE	130.00	150.00	150.00	80.00	150.00
0340 FINES, FEES, COSTS, & FORFEITURES	190.00	250.00	250.00	145.00	250.00
2903 COURT-INITIATED GUARDIANSHIP FUND					
0426 COUNTY COURT					
2903.0426 4471 ATTORNEY FEES -AD LITEM	0.00	0.00	250.00	0.00	250.00
0426 COUNTY COURT	0.00	0.00	250.00	0.00	250.00
Revenue Total	190.00	250.00	250.00	145.00	250.00
Expense Total	0.00	0.00	250.00	0.00	250.00
2903 COURT-INITIATED GUARDIANSHIP FUND	190.00	250.00	0.00	145.00	0.00
2909 COURT FACILITY FEE FUND					
0340 FINES, FEES, COSTS, & FORFEITURES					
2909.0340 3651 COURT FACILITY FEE	560.00	400.00	400.00	540.00	500.00
0340 FINES, FEES, COSTS, & FORFEITURES	560.00	400.00	400.00	540.00	500.00
2909 COURT FACILITY FEE FUND					
0510 COUNTY COURTHOUSE AND ASSOCIATED BUILDINGS					
2909.0510 4100 SUPPLIES - GENERAL	0.00	0.00	400.00	0.00	500.00
0510 COUNTY COURTHOUSE AND ASSOCIATED BUILDINGS	0.00	0.00	400.00	0.00	500.00
Revenue Total	560.00	400.00	400.00	540.00	500.00
Expense Total	0.00	0.00	400.00	0.00	500.00
2909 COURT FACILITY FEE FUND	560.00	400.00	0.00	540.00	0.00
2911 LANGUAGE ACCESS FUND					
0340 FINES, FEES, COSTS, & FORFEITURES					
2911.0340 3639 LANGUAGE ACCESS FEE	96.00	150.00	150.00	90.00	150.00
0340 FINES, FEES, COSTS, & FORFEITURES	96.00	150.00	150.00	90.00	150.00
2911 LANGUAGE ACCESS FUND					
0455 GENERAL JUDICIAL EXPENSE					
2911.0455 4361 CONTRACTED SERVICES - INTERPRETATIONS	0.00	0.00	150.00	0.00	150.00
0455 GENERAL JUDICIAL EXPENSE	0.00	0.00	150.00	0.00	150.00
Revenue Total	96.00	150.00	150.00	90.00	150.00
Expense Total	0.00	0.00	150.00	0.00	150.00
2911 LANGUAGE ACCESS FUND	96.00	150.00	0.00	90.00	0.00
2912 COUNTY JURY FUND					
0340 FINES, FEES, COSTS, & FORFEITURES					
2912.0340 3641 JURY FEE	286.58	350.00	350.00	272.04	350.00
0340 FINES, FEES, COSTS, & FORFEITURES	286.58	350.00	350.00	272.04	350.00
2912 COUNTY JURY FUND					
0390 MISCELLANEOUS REVENUE					
2912.0390 3727 REFUNDS / REIMBURSEMENTS	1,394.00	0.00	0.00	860.00	0.00
0390 MISCELLANEOUS REVENUE	1,394.00	0.00	0.00	860.00	0.00
2912 COUNTY JURY FUND					
0435 DISTRICT COURT					
2912.0435 4465 JURORS	720.00	0.00	350.00	820.00	350.00
2912.0435 4466 JUROR DONATIONS	20.00	0.00	0.00	60.00	0.00
0435 DISTRICT COURT	740.00	0.00	350.00	880.00	350.00
Revenue Total	1,680.58	350.00	350.00	1,132.04	350.00

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Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
Expense Total	740.00	0.00	350.00	880.00	350.00
2912 COUNTY JURY FUND	940.58	350.00	0.00	252.04	0.00
2914 JUDICIAL EDUCATION & SUPPORT FUND					
0340 FINES, FEES, COSTS, & FORFEITURES					
2914.0340 3644 JUDICIAL EDUCATION & SUPPORT FEE	25.00	50.00	50.00	20.00	50.00
0340 FINES, FEES, COSTS, & FORFEITURES	25.00	50.00	50.00	20.00	50.00
2914 JUDICIAL EDUCATION & SUPPORT FUND					
0400 COUNTY JUDGE					
2914.0400 4408 TRAINING & REGISTRATION	0.00	0.00	50.00	0.00	50.00
0400 COUNTY JUDGE	0.00	0.00	50.00	0.00	50.00
Revenue Total	25.00	50.00	50.00	20.00	50.00
Expense Total	0.00	0.00	50.00	0.00	50.00
2914 JUDICIAL EDUCATION & SUPPORT FUND	25.00	50.00	0.00	20.00	0.00
2915 JUSTICE COURT SUPPORT FUND					
0340 FINES, FEES, COSTS, & FORFEITURES					
2915.0340 3645 JUSTICE COURT SUPPORT FEE	100.00	100.00	100.00	75.00	100.00
0340 FINES, FEES, COSTS, & FORFEITURES	100.00	100.00	100.00	75.00	100.00
2915 JUSTICE COURT SUPPORT FUND					
0451 JUSTICE OF THE PEACE					
2915.0451 4100 SUPPLIES - GENERAL	0.00	0.00	100.00	0.00	100.00
0451 JUSTICE OF THE PEACE	0.00	0.00	100.00	0.00	100.00
Revenue Total	100.00	100.00	100.00	75.00	100.00
Expense Total	0.00	0.00	100.00	0.00	100.00
2915 JUSTICE COURT SUPPORT FUND	100.00	100.00	0.00	75.00	0.00
2921 COURT REPORTER FUND					
0340 FINES, FEES, COSTS, & FORFEITURES					
2921.0340 3635 COURT REPORTER FEE	703.00	500.00	500.00	678.00	500.00
0340 FINES, FEES, COSTS, & FORFEITURES	703.00	500.00	500.00	678.00	500.00
2921 COURT REPORTER FUND					
0455 GENERAL JUDICIAL EXPENSE					
2921.0455 4360 CONTRACTED SERVICES - COURT REPORTER	1,038.75	0.00	500.00	293.55	500.00
0455 GENERAL JUDICIAL EXPENSE	1,038.75	0.00	500.00	293.55	500.00
Revenue Total	703.00	500.00	500.00	678.00	500.00
Expense Total	1,038.75	0.00	500.00	293.55	500.00
2921 COURT REPORTER FUND	-335.75	500.00	0.00	384.45	0.00
4010 COUNTY LAW LIBRARY FUND					
0340 FINES, FEES, COSTS, & FORFEITURES					
4010.0340 3652 COUNTY LAW LIBRARY FEE	980.00	0.00	0.00	945.00	0.00
0340 FINES, FEES, COSTS, & FORFEITURES	980.00	0.00	0.00	945.00	0.00
4010 COUNTY LAW LIBRARY FUND					
0409 NON-DEPARTMENTAL					
4010.0409 4104 SUPPLIES - BOOKS & PERIODICALS	1,002.95	0.00	0.00	0.00	0.00
0409 NON-DEPARTMENTAL	1,002.95	0.00	0.00	0.00	0.00
Revenue Total	980.00	0.00	0.00	945.00	0.00
Expense Total	1,002.95	0.00	0.00	0.00	0.00
4010 COUNTY LAW LIBRARY FUND	-22.95	0.00	0.00	945.00	0.00
5100 SLFRF GRANT FUNDS					
0330 GRANTS & AID / REVENUE SHARING					
5100.0330 3360 FEDERAL FUNDS - AREA GRANT	48,550.18	0.00	0.00	0.00	0.00
0330 GRANTS & AID / REVENUE SHARING	48,550.18	0.00	0.00	0.00	0.00
5100 SLFRF GRANT FUNDS					
0409 NON-DEPARTMENTAL					
5100.0409 4100 SUPPLIES - GENERAL	48,550.18	0.00	0.00	81,583.15	0.00
0409 NON-DEPARTMENTAL	48,550.18	0.00	0.00	81,583.15	0.00
Revenue Total	48,550.18	0.00	0.00	0.00	0.00
Expense Total	48,550.18	0.00	0.00	81,583.15	0.00
5100 SLFRF GRANT FUNDS	0.00	0.00	0.00	-81,583.15	0.00
Revenue Total	2,071,355.49	2,172,824.51	2,172,824.51	2,292,137.59	2,078,167.28
Expense Total	1,732,704.72	1,851,362.42	2,172,824.51	1,432,106.15	2,078,167.28
GRAND TOTAL	338,650.77	321,462.09	0.00	860,031.44	0.00

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# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Cottle County	(806) 492-3613
Taxing Unit Name	Phone (area code and number)
815 8th Street, Paducah, Texas 79248	www.co.cottle.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 200,961,730
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 200,961,730
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.6762 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> A. Original prior year ARB values: ..... \$ 0 B. Prior year values resulting from final court decisions: ..... - \$ 0 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 0 B. Prior year disputed value: ..... - \$ 0 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 200,961,730
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: ..... \$ 36,340</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 39,770</p> <p>C. Value loss. Add A and B.<sup>6</sup></p>	\$ 76,110
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: ..... \$ 0</p> <p>B. Current year productivity or special appraised value: ..... - \$ 0</p> <p>C. Value loss. Subtract B from A.<sup>7</sup></p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 76,110
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 200,885,620
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,358,388
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 1,358,388
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p>A. Certified values: ..... \$ 179,268,241</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 179,268,241

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 0 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B. \$ 0	
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 179,268,241
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 638,300
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 638,300
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 178,629,941
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.7604 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.9142 /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.6762 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 200,961,730

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(5)(B)  
<sup>17</sup> Tex. Tax Code §26.012(5)  
<sup>18</sup> Tex. Tax Code §26.012(17)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.04(c)  
<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$ 1,358,903
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
A.	<b>M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. .... + \$ 0	
B.	<b>Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... - \$ 0	
C.	<b>Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0	
D.	<b>Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 0	
E.	Add Line 30 to 31D.	\$ 1,358,903
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 178,629,941
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.7607 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
A.	<b>Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. .... \$ 0	
B.	<b>Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.0000 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
A.	<b>Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. .... \$ 6,655	
B.	<b>Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... - \$ 13,865	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ -0.0041 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

<sup>23</sup> [Reserved for expansion]

<sup>24</sup> Tex. Tax Code §26.044

<sup>25</sup> Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b><sup>25</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>17,929</u></p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>42,307</u></p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ <u>-0.0137</u> /\$100</p> <p><b>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</b> \$ <u>0.0011</u> /\$100</p> <p><b>E. Enter the lesser of C and D. If not applicable, enter 0.</b></p>	<p>\$ <u>0.0000</u> /\$100</p>
37.	<p><b>Rate adjustment for county hospital expenditures.</b><sup>26</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u></p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023,..... \$ <u>0</u></p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ <u>0.0000</u> /\$100</p> <p><b>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</b> \$ <u>0.0000</u> /\$100</p> <p><b>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</b></p>	<p>\$ <u>0.0000</u> /\$100</p>
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u></p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u></p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ <u>0.0000</u> /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	<p>\$ <u>0.0000</u> /\$100</p>
39.	<p><b>Adjusted current year NMR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ <u>0.7607</u> /\$100</p>
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</b> \$ <u>0</u></p> <p><b>B. Divide Line 40A by Line 32 and multiply by \$100.....</b> \$ <u>0.0000</u> /\$100</p> <p><b>C. Add Line 40B to Line 39.</b></p>	<p>\$ <u>0.7607</u> /\$100</p>
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p><b>- or -</b></p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$ <u>0.7873</u> /\$100</p>

<sup>25</sup> Tex. Tax Code 526.0442  
<sup>26</sup> Tex. Tax Code 526.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <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.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.0000 /\$100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <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&amp;D expenses.</p> <p><b>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.<sup>28</sup></b></p> <p>Enter debt amount ..... \$ 0</p> <p><b>B. Subtract unencumbered fund amount used to reduce total debt.</b> ..... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</b> ..... - \$ 0</p> <p><b>D. Subtract amount paid from other resources</b> ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ 0
43.	<p><b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector.<sup>29</sup></p>	\$ 0
44.	<p><b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.</p>	\$ 0
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 100.96 %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... 101.05 %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... 101.17 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	100.96 %
46.	<p><b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.</p>	\$ 0
47.	<p><b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 179,268,241
48.	<p><b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.0000 /\$100
49.	<p><b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.</p>	\$ 0.7873 /\$100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.0000 /\$100

<sup>27</sup> Tex. Tax Code §26.042(a)  
<sup>28</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §26.04(b)  
<sup>31</sup> Tex. Tax Code §826.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.9464 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>31</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>32</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 17,280
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 179,268,241
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0096 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>33</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.9142 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.9142 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.9464 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.9368 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 179,268,241
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100

<sup>31</sup> Tex. Tax Code §26.041(d)

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

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

<sup>34</sup> Tex. Tax Code §26.04(c)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.045(d)

<sup>37</sup> Tex. Tax Code §26.043(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.9368 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>40</sup>

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>43</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.8627 /\$100 \$ 0.0993 /\$100 \$ 0.7634 /\$100 \$ 0.8130 /\$100 \$ -0.0496 /\$100 \$ 201,269,450 \$ 0
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.8864 /\$100 \$ 0.1206 /\$100 \$ 0.7658 /\$100 \$ 0.8130 /\$100 \$ -0.0472 /\$100 \$ 181,794,200 \$ 0
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2021 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.9512 /\$100 \$ 0.0422 /\$100 \$ 0.9090 /\$100 \$ 0.8130 /\$100 \$ 0.0960 /\$100 \$ 165,212,870 \$ 158,604
66.	<b>Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G</b>	\$ 158,604 /\$100
67.	<b>2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.0884 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)</b>	\$ 1.0252 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(e)  
<sup>42</sup> Tex. Tax Code §§26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov't Code §120.007(d)  
<sup>44</sup> Tex. Local Gov't Code §120.007(d)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>45</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>46</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet.	\$ 0.9145 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 179,268,241
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.2789 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ 0.0000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 1.1934 /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>49</sup>

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.8130 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 200,885,620
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 178,629,941
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.0000 /\$100

<sup>45</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>46</sup> Tex. Tax Code §26.012(b-a)

<sup>47</sup> Tex. Tax Code §26.063(a)(1)

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

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

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

<sup>51</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 1.0252 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate ..... \$ 0.9142 /\$100  
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
Indicate the line number used: 27
- Voter-approval tax rate ..... \$ 1.0252 /\$100  
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),  
Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).  
Indicate the line number used: 68
- De minimis rate ..... \$ 1.1934 /\$100  
If applicable, enter the current year de minimis rate from Line 73.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>52</sup>

print here → Kayla Box  
Printed Name of Taxing Unit Representative

sign here → Kayla Box  
Taxing Unit Representative

08/05/2024  
Date

<sup>52</sup> Tex. Tax Code 5826.04(c-2) and (d-2)

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Cottle County Farm to Market/ Flood Control (806) 492-3613  
 Taxing Unit Name \_\_\_\_\_ Phone (area code and number) \_\_\_\_\_  
 815 9th Street, Paducah, Texas 79248 www.co.cottle.tx.us  
 Taxing Unit's Address, City, State, ZIP Code \_\_\_\_\_ Taxing Unit's Website Address \_\_\_\_\_

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 199,832,300
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 199,832,300
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.0850 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> A. Original prior year ARB values: ..... \$ 0 B. Prior year values resulting from final court decisions: ..... -\$ 0 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 0 B. Prior year disputed value: ..... -\$ 0 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 199,832,300
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: ..... \$ 36,340</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 36,770</p> <p>C. Value loss. Add A and B.<sup>6</sup></p>	\$ 73,110
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: ..... \$ 0</p> <p>B. Current year productivity or special appraised value: ..... - \$ 0</p> <p>C. Value loss. Subtract B from A.<sup>7</sup></p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 73,110
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 199,759,190
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 169,795
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 169,795
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p>A. Certified values: ..... \$ 178,162,241</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 178,162,241

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 0 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B. .... \$ 0	
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 178,182,241
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 638,300
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 638,300
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 177,523,941
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.0956 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.9142 /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.0850 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 199,832,300

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$ 169,857
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
A.	<b>M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.....	+ \$ 0
B.	<b>Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.....	- \$ 0
C.	<b>Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.....	+/- \$ 0
D.	<b>Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ 0
E.	Add Line 30 to 31D.	\$ 169,857
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 177,523,941
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0956 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
A.	<b>Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.....	\$ 0
B.	<b>Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
A.	<b>Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....	\$ 0
B.	<b>Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100

<sup>22</sup> [Reserved for expansion]  
<sup>23</sup> Tex. Tax Code §26.044  
<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> . . . . . \$ 0.0000 /\$100</p> <p><b>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</b> . . . . . \$ 0.0000 /\$100</p> <p><b>E. Enter the lesser of C and D, if not applicable, enter 0.</b></p>	\$ 0.0000 /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . \$ 0</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. . . . . \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> . . . . . \$ 0.0000 /\$100</p> <p><b>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</b> . . . . . \$ 0.0000 /\$100</p> <p><b>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</b></p>	\$ 0.0000 /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . . \$</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> . . . . . \$ /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.0000 /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.0956 /\$100
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</b> . . . . . \$ 0</p> <p><b>B. Divide Line 40A by Line 32 and multiply by \$100.</b> . . . . . \$ 0.0000 /\$100</p> <p><b>C. Add Line 40B to Line 39.</b></p>	\$ 0.0956 /\$100
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.0989 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <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.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.0000 /\$100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <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&amp;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.<sup>28</sup></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.</p>	\$ 0
43.	<p><b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector.<sup>29</sup></p>	\$ 0
44.	<p><b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.</p>	\$ 0
45.	<p><b>Current year anticipated collection rate.</b></p> <p>A. Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 100.96 %</p> <p>C. Enter the 2022 actual collection rate..... 101.05 %</p> <p>D. Enter the 2021 actual collection rate..... 101.17 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	100.96 %
46.	<p><b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.</p>	\$ 0
47.	<p><b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 178,162,241
48.	<p><b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.0000 /\$100
49.	<p><b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.</p>	\$ 0.0989 /\$100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.0000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.9464 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 17,280
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 179,268,241
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0096 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.9142 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.9142 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.9464 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.9368 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 179,268,241
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.9368 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>40</sup>

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>43</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.8627 /\$100 \$ 0.0993 /\$100 \$ 0.7634 /\$100 \$ 0.8130 /\$100 \$ -0.0496 /\$100 \$ 201,269,450 \$ 0
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.8864 /\$100 \$ 0.1206 /\$100 \$ 0.7658 /\$100 \$ 0.8130 /\$100 \$ -0.0472 /\$100 \$ 181,794,200 \$ 0
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2021 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.9512 /\$100 \$ 0.0422 /\$100 \$ 0.9090 /\$100 \$ 0.8130 /\$100 \$ 0.0960 /\$100 \$ 185,212,870 \$ 158,604
66.	<b>Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G</b>	\$ 158,604 /\$100
67.	<b>2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.0884 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)</b>	\$ 1.0252 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov't Code §120.007(d)  
<sup>44</sup> Tex. Local Gov't Code §120.007(d)

**SECTION 6: De Minimis Rate**

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet.	\$ 0.9145 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 179,268,241
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.2789 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ 0.0000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 1.1934 /\$100

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

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.8130 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>48</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 200,885,620
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 178,629,941
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. <sup>41</sup>	\$ 0.0000 /\$100

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

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

<sup>46</sup> Tex. Tax Code §26.053(a)(1)

<sup>47</sup> Tex. Tax Code §26.042(b)

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

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

<sup>51</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 1.0252 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate ..... \$ 0.9142 /\$100  
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 27
- Voter-approval tax rate ..... \$ 1.0252 /\$100  
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).  
 Indicate the line number used: 68
- De minimis rate ..... \$ 1.1934 /\$100  
 If applicable, enter the current year de minimis rate from Line 73.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>52</sup>

print here Kayla Box  
 Printed Name of Taxing Unit Representative

sign here Kayla Box  
 Taxing Unit Representative

08/05/2024  
 Date

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

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Cottle County Special Road and Bridge (806) 492-3613  
 Taxing Unit Name \_\_\_\_\_ Phone (area code and number) \_\_\_\_\_  
 815 9th Street, Paducah, Texas 79248 www.co.cottle.tx.us  
 Taxing Unit's Address, City, State, ZIP Code Taxing Unit's Website Address \_\_\_\_\_

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 200,961,730
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 200,961,730
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.0518 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> A. Original prior year ARB values: ..... \$ 0 B. Prior year values resulting from final court decisions: ..... -\$ 0 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 0 B. Prior year disputed value: ..... -\$ 0 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)



Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 200,961,730
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: ..... \$ 35,340 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 39,770 C. Value loss. Add A and B. <sup>6</sup>	\$ 76,110
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: ..... \$ 0 B. Current year productivity or special appraised value: ..... - \$ 0 C. Value loss. Subtract B from A. <sup>7</sup>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 76,110
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 200,885,620
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 104,058
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 104,058
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> A. Certified values: ..... \$ 179,268,241 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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 179,268,241

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 0 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B. \$ 0	
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 179,288,241
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 638,300
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 638,300
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 178,629,941
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.0582 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.9142 /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.0518 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 200,961,730

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 104,098
31.	<p><b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ 0</p> <p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0</p> <p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 0</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 104,098
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 178,629,941
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0582 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b></p> <p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ - /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ - /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0</p> <p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ - /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ - /\$100

<sup>21</sup> [Reserved for expansion]

<sup>22</sup> Tex. Tax Code 526.044

<sup>24</sup> Tex. Tax Code 526.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> . . . . . \$ 0.0000 /\$100</p> <p><b>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</b> . . . . . \$ 0.0000 /\$100</p> <p><b>E. Enter the lesser of C and D. If not applicable, enter 0.</b></p>	\$ 0.0000 /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . \$ 0</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. . . . . \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> . . . . . \$ 0.0000 /\$100</p> <p><b>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</b> . . . . . \$ 0.0000 /\$100</p> <p><b>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</b></p>	\$ 0.0000 /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . \$</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100</b> . . . . . \$ /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.0000 /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.0582 /\$100
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</b> . . . . . \$ 0</p> <p><b>B. Divide Line 40A by Line 32 and multiply by \$100</b> . . . . . \$ 0.0000 /\$100</p> <p><b>C. Add Line 40B to Line 39.</b></p>	\$ 0.0582 /\$100
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.0602 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <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.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.0000 /\$100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <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&amp;O expenses.</p> <p><b>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.<sup>28</sup></b></p> <p>Enter debt amount ..... \$ 0</p> <p><b>B. Subtract unencumbered fund amount used to reduce total debt.</b> ..... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</b> ..... - \$ 0</p> <p><b>D. Subtract amount paid from other resources</b> ..... - \$ 0</p> <p><b>E. Adjusted debt. Subtract B, C and D from A.</b></p>	\$ 0
43.	<p><b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector.<sup>29</sup></p>	\$ 0
44.	<p><b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.</p>	\$ 0
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate ..... 100.96 %</p> <p><b>C.</b> Enter the 2022 actual collection rate ..... 101.05 %</p> <p><b>D.</b> Enter the 2021 actual collection rate ..... 101.17 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	100.96 %
46.	<p><b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.</p>	\$ 0
47.	<p><b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 179,268,241
48.	<p><b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.0600 /\$100
49.	<p><b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.</p>	\$ 0.0602 /\$100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.0000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.9464 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>22</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>23</sup>  Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>24</sup> - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 17,280
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 179,268,241
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0098 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>25</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.9142 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.9142 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>26</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.9464 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.9368 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>27</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>28</sup>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 179,268,241
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100

<sup>22</sup> Tex. Tax Code §26.041(d)

<sup>23</sup> Tex. Tax Code §26.041(f)

<sup>24</sup> Tex. Tax Code §26.041(d)

<sup>25</sup> Tex. Tax Code §26.04(c)

<sup>26</sup> Tex. Tax Code §26.04(c)

<sup>27</sup> Tex. Tax Code §26.045(d)

<sup>28</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.9388 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>49</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>49</sup>

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>43</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.8627 /\$100 \$ 0.0993 /\$100 \$ 0.7634 /\$100 \$ 0.8130 /\$100 \$ -0.0496 /\$100 \$ 201,269,450 \$ 0
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.8884 /\$100 \$ 0.1206 /\$100 \$ 0.7658 /\$100 \$ 0.8130 /\$100 \$ -0.0472 /\$100 \$ 181,794,200 \$ 0
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2021 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.9512 /\$100 \$ 0.0422 /\$100 \$ 0.9090 /\$100 \$ 0.8130 /\$100 \$ 0.0960 /\$100 \$ 165,212,870 \$ 158,604
66.	<b>Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G</b>	\$ 158,604 /\$100
67.	<b>2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.0884 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)</b>	\$ 1.0252 /\$100

<sup>49</sup> Tex. Tax Code §26.013(b)  
<sup>41</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>42</sup> Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)  
<sup>43</sup> Tex. Tax Code §26.0501(a) and (c)  
<sup>44</sup> Tex. Local Gov't Code §120.007(d)  
<sup>45</sup> Tex. Local Gov't Code §120.007(d)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>45</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>46</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.9145 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 179,286,241
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.2788 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 1.1934 /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>48</sup>

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.8130 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 200,885,620
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 178,629,941
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.0000 /\$100

<sup>45</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>46</sup> Tex. Tax Code §26.012(b-a)

<sup>47</sup> Tex. Tax Code §26.063(a)(1)

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

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

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

<sup>51</sup> Tex. Tax Code §26.042(b)



Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 1.0252 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate ..... \$ 0.9142 /\$100

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

Indicate the line number used: 27

Voter-approval tax rate ..... \$ 1.0252 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),

Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate ..... \$ 1.1934 /\$100

If applicable, enter the current year de minimis rate from Line 73.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>52</sup>

print here ▶ Kayla Box  
 Printed Name of Taxing Unit Representative

sign here ▶ Kayla Box  
 Taxing Unit Representative

Date 08/05/2024

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

**Comparison of 2024 Tax Rates**

		General	F&M	SP RD	Total			General	F&M	SP RD	Total	Increase/ Decrease in Total Levy	Avg Taxes on \$40,000 home	Avg Taxes on \$45,000 home
	2023 Tax Rate	0.6762	0.0850	0.0518	<b>0.8130</b>	2023 Levy		\$1,362,480	\$170,319	\$104,373	<b>\$1,637,172</b>		\$325.20	\$365.85
Last Year's Tax Rate	-11.1%	0.6762	0.0850	0.0518	<b>0.8130</b>			\$1,212,212	\$151,438	\$92,861	<b>\$1,456,511</b>	-\$180,661	\$325.20	\$365.85
Possible Proposed Rate	-5.5%	0.7189	0.0900	0.0549	<b>0.8638</b>		\$1,288,678	\$160,360	\$98,486	<b>\$1,547,524</b>	-\$89,648	\$345.52	\$388.71	
Notice & Hearing Limit	NNR Rate	0.7604	0.0956	0.0468	<b>0.9028</b>		\$1,363,156	\$170,323	\$83,898	<b>\$1,617,376</b>	-\$19,796	\$361.12	\$406.26	
	NNR M&O	0.7607	0.0956	0.0582	<b>0.9145</b>		\$1,363,694	\$170,323	\$104,334	<b>\$1,638,351</b>	\$1,179	\$365.80	\$411.53	
	1%	0.7683	0.0965	0.0587	<b>0.9235</b>		\$1,377,318	\$171,927	\$105,230	<b>\$1,654,475</b>	\$17,303	\$369.40	\$415.58	
	2%	0.7759	0.0975	0.0593	<b>0.9327</b>		\$1,390,942	\$173,708	\$106,306	<b>\$1,670,957</b>	\$33,785	\$373.08	\$419.72	
	3%	0.7835	0.0984	0.0599	<b>0.9418</b>		\$1,404,567	\$175,312	\$107,382	<b>\$1,687,260</b>	\$50,088	\$376.72	\$423.81	
	3.5%	0.7873	0.0989	0.0602	<b>0.9464</b>		\$1,411,379	\$176,202	\$107,919	<b>\$1,695,501</b>	\$58,329	\$378.56	\$425.88	
	4.0%	0.7911	0.0994	0.0605	<b>0.9510</b>		\$1,418,191	\$177,093	\$108,457	<b>\$1,703,742</b>	\$66,570	\$380.40	\$427.95	
	5.0%	0.7987	0.1003	0.0611	<b>0.9601</b>		\$1,431,815	\$178,697	\$109,533	<b>\$1,720,045</b>	\$82,873	\$384.04	\$432.05	
	6.0%	0.8063	0.1013	0.0616	<b>0.9692</b>		\$1,445,440	\$180,478	\$110,429	<b>\$1,736,347</b>	\$99,175	\$387.68	\$436.14	
	7.0%	0.8139	0.1022	0.0622	<b>0.9783</b>		\$1,459,064	\$182,082	\$111,505	<b>\$1,752,651</b>	\$115,479	\$391.32	\$440.24	
	8.0%	0.8215	0.1032	0.0628	<b>0.9875</b>		\$1,472,689	\$183,863	\$112,580	<b>\$1,769,132</b>	\$131,960	\$395.00	\$444.38	
VAT ready for unused increment rate	12.1%	0.8532	0.1068	0.0652	<b>1.0252</b>		\$1,529,465	\$190,323	\$116,888	<b>\$1,836,677</b>	\$199,505	\$410.08	\$461.34	
DMR	37.2%	0.9931	0.1244	0.0759	<b>1.1934</b>		\$1,780,398	\$221,549	\$136,065	<b>\$2,138,012</b>	\$500,840	\$477.36	\$537.03	

Adoption of a tax rate greater than the voter approval tax rate adjusted for unused increment rate could trigger a rollback election. If the rollback election passes, a taxing unit must reduce its tax rate for the current year to the voter approval tax rate.

**Please note: Adopting the same tax rate as last year does NOT mean you are not increasing taxes.** A tax increase is based on the total amount you will collect this year versus last year which is located in the Total column of the Levy section.

THE FOLLOWING STATEMENT IS IN REFERENCE TO THE DISTRICT ATTORNEYS BUDGET REQUEST FOR COTTLE COUNTY:

FORFEITURE FUNDS MAY BE EXPENDED ON AT-NEED BASIS FOR THE FOLLOWING : SALARIES, BONUSES, OVERTIME,EQUIPMENT, SUPPLIES,TRAVEL, TRAINING AND MISCELLANEOUS FEES AND EXPENSES