

FRIIO COUNTY

Adopted Budget



2024 - 2025



FRIO COUNTY, TEXAS ADOPTED BUDGET

OCTOBER 1, 2024 - SEPTEMBER 30, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,299,984 which is a 20.92 percent increase from last year's budget.

**Frio County Commissioners' Court
September 10, 2024**

Frio County, Texas
Budget Year From October 1, 2024 - September 30, 2025
Adopted Budget

This proposed budget will raise more revenue from property taxes than last year's budget by an amount of \$2,299,984 which is a 20.92 percent increase from last year's budget.

The property tax revenue to be raised from new property added to the tax roll this year is \$760,278.

The budget was adopted by the Commissioners' Court of Frio County as of September 10, 2024 with the record vote of each member of Commissioners' Court voting:

YEAS: Joe Vela, Commissioner Pct. 1; Mario Martinez, Commissioner Pct. 2; Rochelle Camacho, County Judge; Raul Carrizales III, Commissioner Pct. 3, Danny Cano, Commissioner Pct. 4.

	2023	2024
<u>Property Tax Rate:</u>	0.5968	0.6200
<u>No-New -Revenue Tax Rate:</u>	0.5270	0.5475
<u>No-New-Revenue M&O Tax Rate:</u>	0.5226	0.4387
<u>Voter-Approval Tax Rate:</u>	0.6909	0.6306
<u>The Debt Rate:</u>	0.0058	0.0408
<u>Debt Obligation:</u>	20,914,344	

Frio County Commissioners' Court
September 10, 2024

BUDGET OF FRIO COUNTY, TEXAS
BUDGET YEAR FROM OCTOBER 1, 2024 - SEPTEMBER 30, 2025

Be it hereby resolved by the Commissioners' Court of Frio County, Texas, that the Frio County Budget for the fiscal year 2024-2025 is approved as attached.

PASSED THIS 10TH DAY OF SEPTEMBER, 2024, with the following members of the court voting:
5 AYE, 0 NAY, with 0 ABSTAINING, and 0 ABSENT.




HON. ROCHELLE CAMACHO
County Judge



HON. JOE VELA
Commissioner, Precinct No. 1



HON. MARIO MARTINEZ
Commissioner, Precinct No. 2



HON. RAUL CARRIZALES
Commissioner, Precinct No. 3



HON. DANNY CANO
Commissioner, Precinct No. 4

ATTEST:



HON. AARON IBARRA
Frio County Clerk

Ex officio Clerk of the Frio County Commissioners' Court

FILED

At 10:16 o'clock A M
This 11 day of Sept 24

Aaron T. Ibarra

Clerk County Court FRIO COUNTY, TX

BY:  DEPUTY

**ORDER SETTING THE 2024-2025 PROPERTY TAX RATE
FOR FRIO COUNTY, TEXAS**

Whereas, the Frio County Commissioners Court has voted to set the tax revenue levy for Tax Year 2024-2025 in order to provide funds with which to meet the budget requirements of the County, and to pay the expenses necessarily incurred in connection with the services provided by the County to Frio County residents: therefore,

BE IT ORDERED BY THE COMMISSIONERS COURT ON SEPTEMBER 10, 2024:

That the levy for Tax Year 2024-2025 is an ad valorem tax of \$0.6200 per \$100 assessed valuation on all taxable property within the county.

**THIS TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S
TAX RATE.**

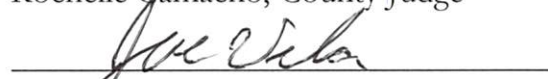
This tax rate is hereby adopted in the following components:

General Fund Maintenance and Operation Tax Rate	\$0.5792
Debt Service Tax Rate	\$0.0408
2024-2025 Total Ad Valorem Tax Rate	\$0.6200

Court Members Voting Aye:



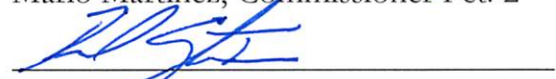
Rochelle Camacho, County Judge



Joe Vela, Commissioner Pct. 1



Mario Martinez, Commissioner Pct. 2



Raul Carrizales III, Commissioner Pct. 3



Danny Cano, Commissioner Pct. 4


Court Members Voting Nay:

Rochelle Camacho, County Judge

Joe Vela, Commissioner Pct. 1


Mario Martinez, Commissioner Pct. 2

Raul Carrizales III, Commissioner Pct. 3



Danny Cano, Commissioner Pct. 4

ATTEST: Aaron Ibarra, County Clerk

FILED
At 10:18 o'clock A M
This 11 day of Sept 24
Aaron T. Ibarra
Clerk County Court Frio County, TX
BY:  DEPUTY

ORDER RATIFYING 2024 - 2025 TAX RATE

Be it hereby resolved by the Commissioners' Court of Frio County, Texas, to ratify the property tax revenue increase reflected in the 2024-2025 budget with a GENERAL TAX RATE OF .5359, a FARM TO MARKET & LATERAL ROAD RATE OF .0433, and DEBT SERVICE – INTEREST & SINKING RATE OF .0408 for the 2024-2025 tax year.

PASSED THIS 10th DAY OF SEPTEMBER 2024, with the following members of the court voting:

- Rochelle Camacho, County Judge Voted AYE
- Joe Vela, Commissioner Pct 1 Voted AYE
- Mario Martinez, Commissioner Pct 2 Voted AYE
- Raul Carrizales III, Commissioner Pct 3 Voted AYE
- Danny Cano, Commissioner Pct 4 Voted AYE


Rochelle Camacho, County Judge


Joe Vela, Commissioner Pct. #1


Raul Carrizales III, Commissioner Pct. #3

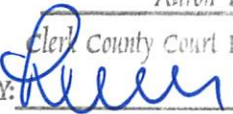

Mario Martinez, Commissioner Pct. #2


Danny Cano, Commissioner Pct. #4

Attest: 
Aaron Ibarra, Frio County Clerk

Date: September 11th, 2024

FILED
At 10:10 o'clock A M
This 11 day of Sept 24
AARON T. IBARRA

Clerk County Court FRIO COUNTY, TX
BY:  DEPUTY

BUDGET CERTIFICATE
BUDGET OF FRIO COUNTY, TEXAS
BUDGET YEAR FROM OCTOBER 1, 2024 - SEPTEMBER 30, 2025

THE STATE OF TEXAS:
COUNTY OF FRIO

We, the undersigned, do hereby certify that the attached is a true and correct copy of the Annual Budget for the fiscal year 2024-2025 for Frio County, Texas as passed and approved by the Commissioners' Court of said County on the 10th day of September, 2024. As the same appears on file in the office of the County Clerk of said County.




Rochelle Camacho,
Frio County Judge



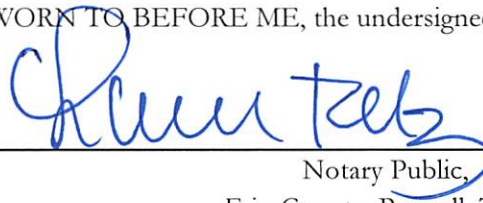
Aaron Ibarra,
Frio County Clerk



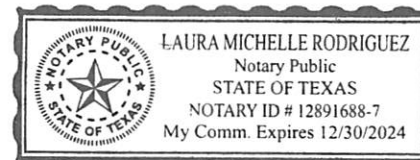
Crystal Marquez,
Frio County Auditor

FILED
At 3:32 o'clock P M
This 11 day of Sept 2024
Aaron T. Ibarra
Clerk County Court FRIO COUNTY, TX
BY:  DEPUTY

SUBSCRIBED AND SWORN TO BEFORE ME, the undersigned authority, this the 10th day of September, 2024.



Notary Public,
Frio County, Pearsall, Texas



Frio County, Texas

2024-2025 Adopted Budget

Tax Rate Schedule

Year Beginning	General Fund	Interest & Sinking	IHC Fund	TIRZ	Road & Bridge Fund	Sub-Total	Lateral Road	Total Rate
2004	0.6579		0.0172	0.0000	0.0213	0.6964	0.0503	0.7467
2005	0.5860		0.0100	0.0000	0.1267	0.7227	0.0492	0.7719
2006	0.5938		0.0100	0.0000	0.1037	0.7075	0.0455	0.7530
2007	0.5715	0.0175	0.0100	0.0000	0.1084	0.7074	0.0415	0.7489
2008	0.4914	0.0100	0.0089	0.0000	0.1316	0.6419	0.0466	0.6885
2009	0.5585	0.0098	0.0088	0.0000	0.0644	0.6416	0.0403	0.6819
2010	0.5031	0.0073	0.0074	0.0000	0.1038	0.6216	0.0390	0.6606
2011	0.5045	0.0065	0.0068	0.0000	0.1038	0.6216	0.0390	0.6606
2012	0.4962	0.0273	0.0047	0.0000	0.1046	0.6328	0.0278	0.6606
2013	0.4595	0.0141	0.0034	0.0000	0.0890	0.5660	0.0308	0.5968
2014	0.4503	0.0143	0.0025	0.0000	0.0991	0.5662	0.0306	0.5968
2015	0.2914	0.0141	0.0019	0.0000	0.1963	0.5037	0.0931	0.5968
2016	0.4222	0.0193	0.0005	0.0000	0.1085	0.5505	0.0463	0.5968
2017	0.4101	0.0269	0.0001	0.0000	0.1096	0.5467	0.0501	0.5968
2018	0.4549	0.0044	0.0000	0.0000	0.0942	0.5535	0.0433	0.5968
2019	0.4240	0.0000	0.0000	0.0000	0.1295	0.5535	0.0433	0.5968
2020	0.4270	0.0000	0.0000	0.0000	0.1265	0.5535	0.0433	0.5968
2021	0.4164	0.0076	0.0000	0.0000	0.1295	0.5535	0.0433	0.5968
2022	0.4176	0.0064	0.0000	0.0000	0.1295	0.5535	0.0433	0.5968
2023	0.4147	0.0058	0.0000	0.0035	0.1295	0.5535	0.0433	0.5968
2024	0.3988	0.0408	0.0000	0.0076	0.1295	0.5767	0.0433	0.6200

Tax Levy @ 95% Collection Rate

Frio County, Texas
2024 - 2025 Proposed Budget
Table of Contents

General Fund

Other Funds

<u>Fund Departments</u>	<u>Page</u>	<u>Fund Number</u>	<u>Fund Departments</u>	<u>Page</u>	<u>Fund Number</u>
Revenues	1	100	Stone Garden Grant	38	105
County Judge	3	100	Rural Salary Assistance Grant	40	107
County Clerk	4	100	CDBG - Local Hazard Mitigation	43	113
Emergency Management / 911 Mapping	5	100	CDBG - Regional Mit. Mod. Grant	45	114
County Court	6	100	American Rescue Plan	47	126
District Court	7	100	Road & Bridge	49	200
District Clerk	8	100	Farm to Market & Lateral Road	53	201
Justice of Peace #1	9	100	W.I.C. Program	55	202
Justice of Peace #2	10	100	Records Management-County Clerk	58	205
Justice of Peace #3	11	100	Texas Juvenile Probation	60	206
Justice of Peace #4	12	100	Juvenile Supervisory Fund	69	208
County Attorney	13	100	Archive Department-County Clerk	71	209
Election	14	100	Archive Department-District Clerk	73	210
County Auditor	15	100	Sheriff's Seized Funds	75	403
County Treasurer	16	100	Interest & Sinking	77	404
Tax Collector	17	100	Justice Court Technology Fund	80	407
Building Maintenance	18	100	Justice of the Peace #1 - DDC Fund	82	408
Courthouse Security	20	100	Justice of the Peace #2 - DDC Fund	84	409
Emergency Medical Services	21	100	Justice of the Peace #3 - DDC Fund	86	410
Constable Precinct #1	22	100	Justice of the Peace #4 - DDC Fund	88	411
Constable Precinct #2	23	100	County Attorney Admin. Fee Fund	90	412
Constable Precinct #3	24	100	Tax Increment Fund	92	420
Constable Precinct #4	25	100	Truancy Prevention & Diversion Fund	94	455
Jail	26	100	Hot Check Fund	99	702
Sheriff's Department	28	100	Tax Collector Officers Salary	101	704
Juvenile Corrections	30	100	District Clerk Records Management	103	706
Highway Patrol	31	100	Records Management Fund	105	707
Game Warden	32	100	Abandoned Vehicle	107	708
Health & Welfare	33	100	Cemetery Perpetual Fund	109	709
County Extension Services	34	100	ABV Fund - Constable Pct #1	111	717
Human Resources	35	100	Sheriff's Estray Fund	113	718
Frio County Special Projects	36	100	ABV Fund - Constable Pct #2	115	719
Veterans Service	37	100	ABV Fund - Constable Pct #3	117	720
			ABV Fund - Constable Pct #4	119	721

100-GENERAL FUND
 REVENUES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
TAXES & FEES								
100-40000.4100	AD VALOREM TAXES - CURR	7,694,772	9,244,541	10,406,609	10,542,004	9,539,392	11,099,661	11,099,661
100-40000.4101	AD VALOREM TX-DELINQUEN	1,069,015	430,676	210,077	734,862	192,571	210,077	210,077
100-40000.4102	MIXED DRINK TAXES	7,165	18,213	2,500	6,206	2,292	2,500	2,500
100-40000.4103	SALES TAXES	1,594,563	2,371,234	1,750,000	2,202,014	1,604,167	1,750,000	1,750,000
100-40000.4106	BINGO TAXES	0	0	500	0	458	500	500
100-40000.4112	PILOT PAYMENT-TAX ABATE	94,300	94,300	94,300	94,300	86,442	94,300	94,300
TOTAL TAXES & FEES		10,459,814	12,158,965	12,463,986	13,579,386	11,425,322	13,157,039	13,157,039
LICENSES & PERMITS								
GRANTS								
100-40000.4331	911 ADDRESSING POOL FUN	0	0	250	0	229	250	250
100-40000.4339	STATE SUPP CO ATTNYSAL	0	51,332	25,666	0	23,527	25,666	25,666
100-40000.4340	STATE SUPP CO JUDGE SAL	25,391	25,200	25,200	25,200	23,100	25,200	25,200
100-40000.4341	TASK FORCE -INDIGENT DE	24,569	24,866	12,000	0	11,000	12,000	12,000
100-40000.4343	LEOSE ALLOCATION -SHERI	2,351	1,355	3,000	4,123	2,750	3,000	3,000
100-40000.4344	LEOSE ALLOC - CONST#1	0	0	1,000	150	917	1,000	1,000
100-40000.4345	LEOSE ALLOC - CONST#2	1,198	760	1,000	2,744	917	1,000	1,000
100-40000.4346	LEOSE ALLOC - CONST#3	0	100	1,000	100	917	1,000	1,000
100-40000.4347	LEOSE ALLOC - CONST#4	100	1,094	1,000	1,437	917	1,000	1,000
100-40000.4361	OPERATION STONEGARDEN G	177,067	202,207	0	0	0	0	0
100-40000.4365	JUSTICE ASSISTANCE GRAN	0	0	0	0	0	56,136	56,136
100-40000.4368	WALMART COMMUNITY GRANT	1,000	0	500	500	458	0	0
100-40000.4370	BODY ARMOR GRANT	0	21,985	0	0	0	0	0
100-40000.4371	BODY WORN CAMERA PROGRA	14,416	0	0	0	0	0	0
100-40000.4375	REGIONAL SOLID WASTE GR	0	0	20,200	0	18,517	2,321	2,321
TOTAL GRANTS		246,091	328,898	90,816	34,254	83,249	128,573	128,573
OTHER REVENUE								
100-40000.4512	COURTHOUSE SECURITY FEE	13,486	14,586	18,540	11,179	16,995	18,540	18,540
100-40000.4515	COURT FACILITY FEE FUND	0	0	4,000	0	3,667	4,000	4,000
TOTAL OTHER REVENUE		13,486	14,586	22,540	11,179	20,662	22,540	22,540
INTEREST								
100-40000.4600	INTEREST ON INVESTMENT	9,991	39,129	18,000	80,081	16,500	18,000	18,000
100-40000.4601	INTEREST	10,689	33,634	30,000	74,131	27,500	30,000	30,000
100-40000.4602	REFUNDS	3,523	93,558	5,000	631	4,583	5,000	5,000
100-40000.4605	BOND FORFEITURES - CO C	0	0	30,000	0	27,500	30,000	30,000
100-40000.4610	INTERGOVERNMENTAL REVEN	20,275	25,898	5,000	14,131	483	5,000	5,000
TOTAL INTEREST		44,478	192,219	88,000	168,975	76,566	88,000	88,000
MISCELLANEOUS REVENUE								
100-40000.4803	EXCESS CONSTITUTIONAL C	0	0	100	0	92	100	100
100-40000.4804	SHERIFF FEES	4,386	6,071	12,500	4,642	11,458	12,500	12,500
100-40000.4813	LAW LIBRARY	1,260	1,050	1,500	765	1,375	1,500	1,500
100-40000.4815	TAX OFFICE COLLECTION C	121,990	0	166,334	181,000	152,473	166,334	166,334
100-40000.4819	EMS/FH/FCHD	0	0	200,000	0	183,333	250,000	250,000
100-40000.4839	FRIO COUNTY CLERK REVEN	155,461	145,468	175,000	111,406	160,417	175,000	175,000

100-GENERAL FUND
 REVENUES

		2023-2024					2024-2025	
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
		PB						
100-40000.4840	DISTRICT CLERK REVENUES	94,926	142,667	100,000	96,355	91,667	100,000	100,000
100-40000.4841	JUSTICE OF PEACE #1 REV	22,536	20,819	60,000	15,104	55,000	60,000	60,000
100-40000.4842	JUSTICE OF PEACE #2 REV	21,258	24,441	20,000	27,332	18,333	20,000	20,000
100-40000.4843	JUSTICE OF PEACE #3 REV	16,909	20,837	20,000	16,790	18,333	20,000	20,000
100-40000.4844	JUSTICE OF PEACE #4 REV	10,541	14,035	20,000	13,568	18,333	20,000	20,000
100-40000.4845	CHILD PASSENGER SAFETY	0	0	1,000	0	917	1,000	1,000
100-40000.4846	INMATE TRANSPORT REIMBU	0	0	500	0	458	500	500
100-40000.4847	BILLING NON-COUNTY BEDS	11,600	16,440	100,000	57,453	91,667	100,000	100,000
100-40000.4848	EMS/DILLEY	0	25,000	1	0	1	1	1
100-40000.4856	TOBACCO SETTLEMENT	2,347	4,548	2,000	8,210	1,833	2,000	2,000
100-40000.4857	JUROR REIMBURSEMENT	5,984	4,858	4,000	12,720	3,667	4,000	4,000
100-40000.4861	CAPITAL CREDITS UNCLAIM	0	0	1,000	0	917	1,000	1,000
100-40000.4865	MISCELLANEOUS REVENUE	72,348	77,947	15,000	33,504	13,750	15,000	15,000
100-40000.4866	PROCEEDS INSURANCE CLAI	39,059	63,698	84,685	105,290	77,628	15,000	15,000
100-40000.4867	LEASES RENTALS	3,000	3,150	3,000	3,000	2,750	3,000	3,000
100-40000.4868	VOTING MACHINE RENTALS	3,800	5,550	5,000	4,800	4,583	5,000	5,000
100-40000.4871	EMS/PEARSALL	0	75,000	75,000	0	68,750	25,000	25,000
100-40000.4872	VENDING MACHINE REVENUE	0	474	0	0	0	0	0
100-40000.4873	EMS / PISD	0	25,000	25,000	0	22,917	25,000	25,000
100-40000.4874	EMS / DISD	0	0	1	0	1	1	1
100-40000.4875	ELECTION SUPPORT REIMBU	0	25,278	15,000	24,454	13,750	15,000	15,000
100-40000.4888	WELLNESS PROGRAM	1,531	1,275	2,075	2,395	1,902	2,075	2,075
100-40000.4890	INSURANCE REFUNDS	26,407	16,082	15,000	63,781	13,750	15,000	15,000
100-40000.4893	CAMINO REAL REIMBURSEME	0	0	300,000	0	275,000	18,000	18,000
100-40000.4898	DONATIONS	9,809	20,800	15,000	9,113	13,750	16,000	16,000
	COUNTY JUDGE	1	5,000.00					5,000
	SHIERFF OFFICE	1	10,000.00					10,000
	VETERANS	1	1,000.00					1,000
100-40000.4899	DILLEY ISD - SRO REIMBU	0	0	0	0	0	31,285	31,285
	TOTAL MISCELLANEOUS REVENUE	625,153	740,489	1,438,695	791,681	1,318,805	1,119,296	1,119,296
OTHER FINANCING SOURCES								
100-40000.4902	SALE OF FIXED ASSETS	133,996	1	41,660	22,296	38,188	20,000	20,000
100-40000.4990	TRANSFER IN-GEN FUND BA	0	0	1,974,840	0	1,810,270	1,887,246	1,887,246
	TRANSFER IN-LEOSE-SO	1	5,000.00					5,000
	TRANSFER IN-LEOSE-C1	1	3,000.00					3,000
	TRANSFER IN-LEOSE-C2	1	2,000.00					2,000
	TRANSFER IN-LEOSE-C3	1	2,000.00					2,000
	TRANSFER IN-LEOSE-C4	1	2,000.00					2,000
	TRANSFER IN-SHERIFF ABV	1	300,000.00					300,000
	TRANFSER IN-CON-PCT2 AB	1	12,181.00					12,181
	TRANSFER IN - CONTINGEN	1	123,549.39					123,549
	C.H. SECURITY - STRUCTU	1	75,000.00					75,000
	BLDG MAINT - STRUCTURES	1	131,000.00					131,000
	BLDG MAINT - CONSULTANT	1	230,000.00					230,000
	BLDG MAINT - BLDG IMPRO	1	766,000.00					766,000
	DIST CRT -CONSULTANT &	1	71,340.80					71,341
	CO. CLRK -CONSULTANT &	1	164,174.40					164,174
	TOTAL OTHER FINANCING SOURCES	133,996	1	2,016,500	22,296	1,848,458	1,907,246	1,907,246
TOTAL REVENUES		11,523,019	13,435,158	16,120,538	14,607,770	14,773,062	16,422,693	16,422,693

100-GENERAL FUND
 COUNTY JUDGE
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-52001.5101 SALARIES - COUNTY JUDGE	65,405	77,486	79,543	73,425	72,914	79,543	79,543
100-52001.5103 SALARIES - CO. JUDGES S	25,297	25,200	25,200	23,262	23,100	25,200	25,200
100-52001.5110 SALARIES - CLERICAL D.L	0	0	0	0	0	37,460	37,460
CLERK III - DRIVER'S LI 1	37,460.00						37,460
100-52001.5115 SALARIES - CLERICAL	39,260	47,820	90,605	83,634	83,055	90,605	90,605
EXECUTIVE ADMINISTRATIV 1	55,515.76						55,516
ADMINISTRATIVE ASSISTAN 1	35,089.60						35,090
100-52001.5119 PART TIME CLERICAL	16,075	28,009	5,001	0	4,584	1	1
PART TIME #1 DRIVERS LI 1	1.00						1
100-52001.5131 PAYROLL TAXES	10,541	13,203	15,186	13,527	13,921	17,810	17,810
100-52001.5141 GROUP INSURANCE	18,085	18,602	28,359	24,056	25,996	40,023	40,023
100-52001.5151 CO RETIREMENT CONTRIBUT	14,008	14,269	17,648	15,877	16,177	20,697	20,697
100-52001.5156 COUNTY RETIREMENT SUPPL	514	445	486	439	446	559	559
100-52001.5161 WORKERS COMP INSURANCE	280	305	516	348	473	408	408
100-52001.5171 UNEMPLOYMENT	795	593	952	424	873	714	714
TOTAL PERSONNEL SERVICES	190,259	225,933	263,496	234,991	241,540	313,020	313,020
SUPPLIES							
100-52001.5201 OFFICE SUPPLIES	942	3,159	4,000	2,943	3,667	4,000	4,000
100-52001.5212 LEGAL & PROFESSIONAL	186,208	27,256	100,000	33,435	91,667	100,000	100,000
100-52001.5220 PURCHASES-NON CAPITALIZ	1,674	2,988	6,000	5,393	550	6,000	6,000
100-52001.5252 MEMBERSHIP FEES	4,479	4,893	5,000	4,490	4,583	5,000	5,000
100-52001.5263 ADVERTISING & LEGAL NOT	1,688	1,069	3,000	596	2,750	3,000	3,000
100-52001.5291 DONATION EXPENSES	0	1,530	5,000	5,343	4,583	5,000	5,000
100-52001.5292 MISCELLANEOUS SUPPLIES	2,770	1,962	2,000	455	1,833	2,000	2,000
TOTAL SUPPLIES	197,760	42,856	125,000	52,657	109,633	125,000	125,000
MAINTENANCE & REPAIRS							
100-52001.5378 EQUIPMENT RENTAL EXPENS	4,614	4,328	3,500	4,924	3,208	4,500	4,500
100-52001.5381 CELL PHONES & OTHER COM	521	885	1,000	766	917	1,000	1,000
100-52001.5382 DATA PROCESSING EXPENSE	3,322	3,268	2,500	2,346	2,292	2,500	2,500
100-52001.5384 POSTAGE & FREIGHT EXPEN	87	135	1,000	123	917	500	500
100-52001.5386 TELEPHONE/OTHER COMMUNI	1,191	497	1,080	84	990	0	0
100-52001.5390 TRAVEL / MILEAGE EXPENS	353	1,684	4,000	1,617	3,667	4,000	4,000
100-52001.5392 PRINTING & COPYING	0	840	1,000	0	917	800	800
100-52001.5394 CONFERENCES & ASSOCIATI	75	1,770	3,000	1,600	2,750	3,000	3,000
100-52001.5397 MEALS & LODGING	170	4,445	4,000	4,040	3,667	5,000	5,000
TOTAL MAINTENANCE & REPAIRS	10,332	17,853	21,080	15,499	19,325	21,300	21,300
SUNDRIES							
100-52001.5500 INSURANCE & BONDING PRE	1,001	1,154	1,800	1,389	1,650	1,800	1,800
100-52001.5510 CONTINGENCIES	131,135	2,517	359,800	7,545	329,817	300,000	300,000
100-52001.5511 CONTINGENCIES - SALARIE	0	0	72,672	0	66,616	0	0
TOTAL SUNDRIES	132,136	3,671	434,272	8,933	398,083	301,800	301,800
TOTAL COUNTY JUDGE	530,488	290,312	843,848	312,081	768,581	761,120	761,120

100-GENERAL FUND
 COUNTY CLERK
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
PERSONNEL SERVICES							
100-52101.5101 SALARIES - COUNTY CLERK	58,059	59,465	59,796	55,196	54,813	59,796	59,796
100-52101.5115 SALARIES - DEPUTIES	108,190	104,236	115,140	99,265	105,545	115,140	115,140
CHIEF DEPUTY	1 43,139.20						43,139
CLERK III	1 38,750.40						38,750
CLERK II	1 33,250.00						33,250
100-52101.5131 PAYROLL TAXES	12,367	12,423	13,459	11,398	12,337	13,383	13,383
100-52101.5141 GROUP INSURANCE	35,251	34,864	37,812	31,530	34,661	40,023	40,023
100-52101.5151 CO RETIREMENT CONTRIBUT	17,894	15,881	15,641	13,524	14,338	15,552	15,552
100-52101.5156 COUNTY RETIREMENT SUPPL	658	497	431	373	395	420	420
100-52101.5161 WORKERS COMP INSURANCE	317	323	457	308	419	306	306
100-52101.5171 UNEMPLOYMENT	1,971	845	767	501	703	461	461
TOTAL PERSONNEL SERVICES	234,707	228,533	243,502	212,095	223,211	245,080	245,080
SUPPLIES							
100-52101.5201 OFFICE SUPPLIES	3,345	2,904	3,500	3,454	3,208	3,500	3,500
100-52101.5220 PURCHASES-NON CAPITALIZ	1,404	2,788	3,000	2,544	2,750	4,000	4,000
100-52101.5263 ADVERTISING & LEGAL NOT	693	228	550	38	504	550	550
TOTAL SUPPLIES	5,442	5,920	7,050	6,036	6,462	8,050	8,050
MAINTENANCE & REPAIRS							
100-52101.5371 OFFICE EQUIPMENT REPAIR	0	0	200	0	183	200	200
100-52101.5378 EQUIPMENT RENTAL EXPENS	5,428	5,925	5,800	6,195	5,317	5,800	5,800
100-52101.5382 DATA PROCESSING EXPENSE	27,544	23,584	28,000	22,874	25,667	28,000	28,000
100-52101.5384 POSTAGE & FREIGHT EXPEN	907	1,282	1,500	843	1,375	1,500	1,500
100-52101.5390 TRAVEL / MILEAGE EXPENS	1,709	73	2,000	974	1,833	2,000	2,000
100-52101.5392 PRINTING & COPYING	1,349	2,965	3,000	642	2,750	3,000	3,000
100-52101.5394 CONFERENCES & ASSOCIATI	1,660	1,825	2,500	1,650	2,292	2,500	2,500
100-52101.5397 MEALS & LODGING	4,179	439	3,500	3,220	3,208	2,500	2,500
TOTAL MAINTENANCE & REPAIRS	42,774	36,093	46,500	36,397	42,625	45,500	45,500
SERVICES							
100-52101.5401 CONSULTANT & CONTRACTED	0	194,535	164,174	164,174	150,493	164,174	164,174
TOTAL SERVICES	0	194,535	164,174	164,174	150,493	164,174	164,174
SUNDRIES							
100-52101.5500 INSURANCE & BONDING PRE	1,051	1,796	2,000	1,810	1,883	2,000	2,000
TOTAL SUNDRIES	1,051	1,796	2,000	1,810	1,883	2,000	2,000
TOTAL COUNTY CLERK	283,975	466,877	463,226	420,512	424,674	464,804	464,804

100-GENERAL FUND
 EMERGENCY MGMT / 911 MAP
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
100-52201.5101	SALARIES - ADMINISTRATO	55,211	58,664	61,736	57,224	56,591	61,736	61,736
100-52201.5131	PAYROLL TAXES	4,103	4,373	4,723	4,275	4,329	4,723	4,723
100-52201.5141	GROUP INSURANCE	9,195	9,376	9,453	8,653	8,665	10,006	10,006
100-52201.5151	CO RETIREMENT CONTRIBUT	5,951	5,581	5,448	5,077	4,994	5,448	5,448
100-52201.5156	COUNTY RETIREMENT SUPPL	218	174	151	140	138	148	148
100-52201.5161	WORKERS COMP INSURANCE	1,064	1,104	1,638	1,103	1,502	1,103	1,103
100-52201.5171	UNEMPLOYMENT	740	463	407	292	373	247	247
	TOTAL PERSONNEL SERVICES	76,482	79,735	83,557	76,764	76,592	83,411	83,411
SUPPLIES								
100-52201.5201	OFFICE SUPPLIES	844	568	2,000	755	1,833	2,000	2,000
100-52201.5212	LEGAL & PROFESSIONAL	0	150	100	0	92	100	100
100-52201.5220	PURCHASES-NON CAPITALIZ	1,654	2,276	2,500	355	2,292	2,500	2,500
	TOTAL SUPPLIES	2,498	2,994	4,600	1,111	4,217	4,600	4,600
MAINTENANCE & REPAIRS								
100-52201.5301	MOTOR VEHICLE REPAIRS	0	0	0	0	0	4,000	4,000
100-52201.5310	BATTERIES, TIRES, & TUB	0	0	0	0	0	2,000	2,000
100-52201.5311	FUEL & LUBRICANTS	0	0	0	0	0	3,000	3,000
100-52201.5382	DATA PROCESSING EXPENSE	3,532	2,450	10,000	2,284	9,167	10,000	10,000
100-52201.5384	POSTAGE & FREIGHT EXPEN	54	19	50	1	46	50	50
100-52201.5386	TELEPHONE/OTHER COMMUNI	573	621	950	653	871	950	950
100-52201.5390	TRAVEL / MILEAGE EXPENS	0	0	750	0	688	750	750
100-52201.5395	EDUCATION & TRAINING	0	200	750	250	688	750	750
100-52201.5397	MEALS & LODGING	0	0	1,000	0	917	1,000	1,000
	TOTAL MAINTENANCE & REPAIRS	4,159	3,290	13,500	3,188	12,377	22,500	22,500
SUNDRIES								
100-52201.5500	INSURANCE & BONDING PRE	0	0	50	0	46	600	600
	TOTAL SUNDRIES	0	0	50	0	46	600	600
TOTAL EMERGENCY MGMT / 911 MAP		83,139	86,019	101,707	81,063	93,232	111,111	111,111

100-GENERAL FUND
 COUNTY COURT
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
100-53002.5119	SALARIES-PART TIME-VIS	0	0	0	0	0	1,700	1,700
100-53002.5131	PAYROLL TAXES	0	0	0	66	0	130	130
100-53002.5151	CO RETIREMENT CONTRIBUT	0	0	0	0	0	153	153
100-53002.5156	CO RETIREMENT SUPPLEMEN	0	0	0	0	0	6	6
100-53002.5161	WORKERS COMP INSURANCE	0	0	0	0	0	3	3
100-53002.5171	UNEMPLOYMENT	0	0	0	0	0	7	7
TOTAL PERSONNEL SERVICES		0	0	0	66	0	2,000	2,000
SUPPLIES								
100-53002.5212	LEGAL FEES - COURT APPO	11,100	19,700	20,000	19,913	18,333	25,000	25,000
100-53002.5236	COURT COSTS	0	4,320	1,000	1,167	917	800	800
100-53002.5240	PETIT JURORS EXPENSE	788	12	2,000	160	1,833	1,000	1,000
100-53002.5241	JURY SUMMONS NOTICES	0	0	1,000	0	917	1,000	1,000
100-53002.5242	VISITING JUDGES EXPENSE	270	1,339	3,000	2,190	2,750	1,000	1,000
100-53002.5244	COURT REPORTER EXPENSE	693	0	5,000	0	4,583	2,500	2,500
TOTAL SUPPLIES		12,851	25,371	32,000	23,430	29,333	31,300	31,300
MAINTENANCE & REPAIRS								
100-53002.5384	POSTAGE & FREIGHT EXPEN	65	19	1,000	3	917	300	300
TOTAL MAINTENANCE & REPAIRS		65	19	1,000	3	917	300	300
SUNDRIES								
TOTAL COUNTY COURT		12,916	25,390	33,000	23,499	30,250	33,600	33,600

100-GENERAL FUND
 DISTRICT COURT
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
100-53102.5115 SALARIES - COURT REPORT	26,917	29,617	31,208	28,807	28,607	31,208	31,208
COURT REPORTER - #1 1	15,604.00						15,604
COURT REPORTER - #2 1	15,604.00						15,604
100-53102.5119 SALARIES - PART TIME VI	4,603	625	10,000	300	9,167	10,000	10,000
100-53102.5131 PAYROLL TAXES	2,365	2,342	3,152	2,356	2,889	3,152	3,152
100-53102.5141 GROUP INSURANCE	3,363	3,353	3,401	3,401	3,118	3,461	3,461
100-53102.5151 CO RETIREMENT CONTRIBUT	2,847	2,811	3,663	2,555	3,358	3,663	3,663
100-53102.5156 COUNTY RETIREMENT SUPPL	104	88	101	71	93	99	99
100-53102.5161 WORKERS COMP INSURANCE	55	79	107	72	98	72	72
100-53102.5171 UNEMPLOYMENT	423	243	272	165	249	165	165
TOTAL PERSONNEL SERVICES	40,679	39,157	51,905	37,727	47,579	51,820	51,820
<u>SUPPLIES</u>							
100-53102.5201 OFFICE SUPPLIES	500	1,037	1,000	1,016	917	1,000	1,000
100-53102.5212 LEGAL FEES - COURT APPO	124,790	109,672	150,000	122,446	13,750	150,000	150,000
100-53102.5214 DIST ATTORNEY OFFICE SU	222,791	240,697	246,943	246,943	226,364	258,796	258,796
100-53102.5220 PURCHASES-NON CAPITALIZ	1,978	235	2,500	610	2,292	2,500	2,500
100-53102.5236 COURT COSTS	26,288	17,245	10,000	22,549	9,167	20,000	20,000
100-53102.5239 GRAND JURORS EXPENSE	3,104	3,340	5,000	4,336	4,583	5,000	5,000
100-53102.5240 PETIT JURORS EXPENSE	7,478	7,580	26,000	15,960	23,833	26,000	26,000
100-53102.5241 JURY SUMMONS NOTICES	442	506	3,000	701	2,750	3,000	3,000
100-53102.5242 VISITING JUDGES EXPENSE	860	880	1,000	0	917	1,000	1,000
100-53102.5243 DISTRICT COURT COORDINA	43,367	44,968	46,815	46,815	42,914	51,160	51,160
100-53102.5244 COURT REPORTER EXPENSE	26,484	24,400	15,000	10,142	13,750	20,000	20,000
100-53102.5245 4TH ADMIN JUDICIAL COST	1,341	1,341	1,341	1,341	1,229	1,341	1,341
100-53102.5246 PUBLIC DEFENDER OFFICE	0	57,005	97,380	72,534	89,265	126,269	126,269
100-53102.5263 ADVERTISING & LEGAL NOT	18	16	100	0	92	100	100
TOTAL SUPPLIES	459,441	508,922	606,079	545,392	431,823	666,166	666,166
<u>MAINTENANCE & REPAIRS</u>							
100-53102.5384 POSTAGE & FREIGHT EXPEN	2,410	1,683	3,800	1,972	3,483	3,800	3,800
100-53102.5392 PRINTING & COPYING	200	499	500	0	458	500	500
TOTAL MAINTENANCE & REPAIRS	2,610	2,182	4,300	1,972	3,941	4,300	4,300
<u>SERVICES</u>							
100-53102.5401 CONSULTANT & CONTRACTED	71,341	142,682	0	0	0	71,342	71,342
100-53102.5412 LAW LIBRARY UPDATE EXP	18,037	22,346	15,000	6,801	7,516	15,000	15,000
TOTAL SERVICES	89,378	165,028	15,000	6,801	7,516	86,342	86,342
<u>SUNDRIES</u>							
100-53102.5500 INSURANCE & BONDING PRE	0	50	801	0	734	0	0
TOTAL SUNDRIES	0	50	801	0	734	0	0
TOTAL DISTRICT COURT	592,107	715,339	678,085	591,892	491,593	808,628	808,628

100-GENERAL FUND
 DISTRICT CLERK
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
PERSONNEL SERVICES							
100-53202.5101 SALARIES - DISTRICT CLE	58,059	65,624	69,780	64,412	63,695	69,780	69,780
100-53202.5115 SALARIES - DEPUTIES DIS	129,698	147,375	171,175	162,563	156,910	171,175	171,175
CHIEF DEPUTY	1 41,704.00						41,704
CLERK II	1 46,216.17						46,216
CLERK II	1 41,558.40						41,558
CLERK II	1 41,696.20						41,696
100-53202.5131 PAYROLL TAXES	13,549	15,486	19,255	16,849	17,650	18,433	18,433
100-53202.5141 GROUP INSURANCE	45,976	45,609	47,264	43,354	43,325	50,029	50,029
100-53202.5151 CO RETIREMENT CONTRIBUT	20,232	20,154	22,376	20,127	20,511	21,421	21,421
100-53202.5156 COUNTY RETIREMENT SUPPL	743	628	617	557	566	578	578
100-53202.5161 WORKERS COMP INSURANCE	353	401	654	441	600	422	422
100-53202.5171 UNEMPLOYMENT	1,768	1,157	1,201	835	1,101	685	685
TOTAL PERSONNEL SERVICES	270,378	296,433	332,322	309,138	304,358	332,522	332,522
SUPPLIES							
100-53202.5201 OFFICE SUPPLIES	2,142	3,251	3,500	3,398	3,208	3,500	3,500
100-53202.5220 PURCHASES-NON CAPITALIZ	2,970	4,981	10,000	9,618	9,167	3,000	3,000
TOTAL SUPPLIES	5,112	8,233	13,500	13,016	12,375	6,500	6,500
MAINTENANCE & REPAIRS							
100-53202.5378 EQUIPMENT RENTAL EXPENS	4,041	4,041	5,000	3,602	4,583	5,000	5,000
100-53202.5382 DATA PROCESSING EXPENSE	20,352	20,241	21,000	17,910	19,250	21,000	21,000
100-53202.5384 POSTAGE & FREIGHT EXPEN	2,589	2,778	2,500	3,446	2,292	2,500	2,500
100-53202.5390 TRAVEL / MILEAGE EXPENS	2,371	3,027	3,000	2,076	2,750	3,000	3,000
100-53202.5392 PRINTING & COPYING	1,993	1,803	2,000	1,573	1,833	2,000	2,000
100-53202.5394 CONFERENCES & ASSOCIATI	1,075	1,895	3,000	1,235	2,750	2,000	2,000
100-53202.5397 MEALS & LODGING	4,131	4,330	5,000	4,504	4,583	5,000	5,000
TOTAL MAINTENANCE & REPAIRS	36,552	38,116	41,500	34,344	38,041	40,500	40,500
SUNDRIES							
100-53202.5500 INSURANCE & BONDING PRE	840	1,314	1,500	1,649	1,375	1,650	1,650
TOTAL SUNDRIES	840	1,314	1,500	1,649	1,375	1,650	1,650
TOTAL DISTRICT CLERK	312,883	344,096	388,822	358,147	356,149	381,172	381,172

100-GENERAL FUND
 J.P. PCT. # 1
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
100-53301.5101 SALARIES - ADMINISTRATO	49,355	58,141	65,163	60,150	59,733	65,163	65,163
100-53301.5115 SALARIES - CLERICAL	74,891	85,946	88,776	55,902	81,378	88,776	88,776
CHIEF DEPUTY	1 55,525.55						55,526
CLERK II	1 33,250.00						33,250
100-53301.5119 SALARIES-TEMPORARY CLER	0	0	5,000	0	4,583	5,000	5,000
100-53301.5131 PAYROLL TAXES	8,808	10,247	12,702	8,424	11,644	12,159	12,159
100-53301.5141 GROUP INSURANCE	27,586	28,128	28,359	18,918	25,996	30,018	30,018
100-53301.5151 CO RETIREMENT CONTRIBUT	13,392	13,660	14,761	10,397	13,531	14,130	14,130
100-53301.5156 COUNTY RETIREMENT SUPPL	492	426	407	288	373	381	381
100-53301.5161 WORKERS COMP INSURANCE	725	842	1,318	888	1,208	875	875
100-53301.5171 UNEMPLOYMENT	1,023	677	666	307	611	375	375
TOTAL PERSONNEL SERVICES	176,271	198,066	217,151	155,274	199,057	216,876	216,876
<u>SUPPLIES</u>							
100-53301.5201 OFFICE SUPPLIES	1,194	1,037	1,200	1,138	1,100	1,200	1,200
100-53301.5210 PURCHASES - NON CAPITAL	998	410	1,000	226	917	1,000	1,000
100-53301.5220 AUTOPSIES & TOXICOLOGIE	0	4,410	0	0	0	0	0
100-53301.5263 ADVERTISING & LEGAL NOT	0	0	100	0	92	100	100
TOTAL SUPPLIES	2,192	5,856	2,300	1,364	2,109	2,300	2,300
<u>MAINTENANCE & REPAIRS</u>							
100-53301.5378 EQUIPMENT RENTAL EXPENS	1,549	1,605	2,500	1,477	2,292	2,500	2,500
100-53301.5382 DATA PROCESSING EXPENSE	7,878	7,340	11,800	12,058	10,817	12,400	12,400
100-53301.5384 POSTAGE & FREIGHT EXPEN	538	285	1,000	256	917	1,000	1,000
100-53301.5390 TRAVEL / MILEAGE EXPENS	309	946	1,000	641	917	4,000	4,000
100-53301.5392 PRINTING & COPYING	0	0	200	0	183	200	200
100-53301.5394 CONFERENCES & ASSOCIATI	620	815	1,500	580	1,375	1,500	1,500
100-53301.5397 MEALS & LODGING	700	877	1,500	675	1,375	1,500	1,500
TOTAL MAINTENANCE & REPAIRS	11,594	11,867	19,500	15,688	17,876	23,100	23,100
<u>SUNDRIES</u>							
100-53301.5500 INSURANCE & BONDING PRE	690	1,154	1,500	1,339	1,375	1,500	1,500
TOTAL SUNDRIES	690	1,154	1,500	1,339	1,375	1,500	1,500
TOTAL J.P. PCT. # 1	190,748	216,943	240,451	173,665	220,417	243,776	243,776

100-GENERAL FUND
 J.P. PCT. # 2
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
100-53302.5101 SALARIES - ADMINISTRATO	49,355	58,141	44,417	41,000	40,716	44,417	44,417
100-53302.5115 SALARIES - CLERICAL	40,226	48,202	55,515	51,245	50,889	55,515	55,515
CHIEF DEPUTY 1	55,514.94						55,515
100-53302.5119 SALARIES -TEMPORARY CLE	3,724	762	5,000	2,796	4,583	5,000	5,000
100-53302.5131 PAYROLL TAXES	6,236	7,904	8,027	7,161	7,358	8,027	8,027
100-53302.5141 GROUP INSURANCE	18,369	18,732	18,906	17,316	17,331	20,012	20,012
100-53302.5151 CO RETIREMENT CONTRIBUT	9,656	10,072	9,328	8,222	8,551	9,328	9,328
100-53302.5156 COUNTY RETIREMENT SUPPL	354	314	257	227	236	252	252
100-53302.5161 WORKERS COMP INSURANCE	649	772	877	591	804	591	591
100-53302.5171 UNEMPLOYMENT	588	394	399	260	366	242	242
TOTAL PERSONNEL SERVICES	129,157	145,293	142,726	128,818	130,834	143,383	143,383
<u>SUPPLIES</u>							
100-53302.5201 OFFICE SUPPLIES	339	954	1,500	1,345	1,375	1,500	1,500
100-53302.5210 PURCHASES - NON CAPITAL	0	17	1,000	459	917	1,000	1,000
100-53302.5220 AUTOPSIES & TOXICOLOGIE	12,950	5,550	0	0	0	0	0
TOTAL SUPPLIES	13,289	6,521	2,500	1,804	2,292	2,500	2,500
<u>MAINTENANCE & REPAIRS</u>							
100-53302.5341 ADVERTISING &LEGAL	0	0	100	0	92	100	100
100-53302.5378 EQUIPMENT RENTAL EXPENS	1,579	1,587	1,600	1,468	1,467	2,000	2,000
100-53302.5381 CELL PHONES & OTHER COM	0	0	600	0	550	600	600
100-53302.5382 DATA PROCESSING EXPENSE	8,488	7,860	11,800	12,118	10,817	12,400	12,400
100-53302.5384 POSTAGE & FREIGHT EXPEN	341	369	600	403	550	750	750
100-53302.5390 TRAVEL / MILEAGE EXPENS	250	899	1,500	333	1,375	4,500	4,500
100-53302.5392 PRINTING & COPYING	0	111	500	0	458	500	500
100-53302.5394 CONFERENCES & ASSOCIATI	545	695	1,500	715	1,375	1,500	1,500
100-53302.5397 MEALS & LODGING	659	1,916	2,000	638	1,833	2,000	2,000
TOTAL MAINTENANCE & REPAIRS	11,862	13,438	20,200	15,674	18,517	24,350	24,350
<u>SUNDRIES</u>							
100-53302.5500 INSURANCE & BONDING PRE	630	1,142	1,500	1,339	1,375	1,500	1,500
TOTAL SUNDRIES	630	1,142	1,500	1,339	1,375	1,500	1,500
TOTAL J.P. PCT. # 2	154,938	166,394	166,926	147,633	153,018	171,733	171,733

100-GENERAL FUND
 J.P. PCT. # 3
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
PERSONNEL SERVICES							
100-53303.5101 SALARIES - ADMINISTRATO	48,387	51,778	51,981	47,983	47,649	51,981	51,981
100-53303.5115 SALARIES - CLERICAL	38,272	22,982	43,742	35,317	40,097	43,742	43,742
CHIEF DEPUTY 1	43,742.40						43,742
100-53303.5119 SALARIES-TEMPORARY CLER	3,521	8,895	5,000	0	4,583	5,000	5,000
100-53303.5131 PAYROLL TAXES	6,552	6,282	7,903	5,941	7,244	7,705	7,705
100-53303.5141 GROUP INSURANCE	18,391	15,622	18,906	15,765	17,331	20,012	20,012
100-53303.5151 CO RETIREMENT CONTRIBUT	9,340	7,362	9,184	7,255	8,419	8,954	8,954
100-53303.5156 COUNTY RETIREMENT SUPPL	343	233	253	200	232	242	242
100-53303.5161 WORKERS COMP INSURANCE	651	687	976	657	895	653	653
100-53303.5171 UNEMPLOYMENT	567	270	339	155	311	195	195
TOTAL PERSONNEL SERVICES	126,025	114,110	138,284	113,272	126,761	138,485	138,485
SUPPLIES							
100-53303.5201 OFFICE SUPPLIES	765	622	1,000	978	917	1,500	1,500
100-53303.5210 PURCHASES - NON CAPITAL	727	542	2,000	1,070	1,650	1,500	1,500
100-53303.5220 AUTOPSIES & TOXICOLOGIE	2,800	3,500	0	0	10,817	0	0
TOTAL SUPPLIES	4,291	4,664	3,000	2,048	13,384	3,000	3,000
MAINTENANCE & REPAIRS							
100-53303.5378 EQUIPMENT RENTAL EXPENS	1,500	1,500	1,800	1,250	1,650	1,800	1,800
100-53303.5381 CELL PHONES & OTHER COM	0	0	0	0	0	600	600
100-53303.5382 DATA PROCESSING EXPENSE	8,030	8,615	11,800	12,058	10,817	12,400	12,400
100-53303.5384 POSTAGE & FREIGHT EXPEN	312	306	300	265	275	300	300
100-53303.5390 TRAVEL / MILEAGE EXPENS	152	322	1,000	731	917	4,500	4,500
100-53303.5392 PRINTING & COPYING	0	66	500	0	458	500	500
100-53303.5394 CONFERENCES & ASSOCIATI	389	295	700	470	642	700	700
100-53303.5397 MEALS & LODGING	389	533	1,000	519	917	1,500	1,500
TOTAL MAINTENANCE & REPAIRS	10,772	11,637	17,100	15,294	15,676	22,300	22,300
SUNDRIES							
100-53303.5500 INSURANCE & BONDING PRE	530	1,154	1,500	1,389	1,375	1,500	1,500
TOTAL SUNDRIES	530	1,154	1,500	1,389	1,375	1,500	1,500
TOTAL J.P. PCT. # 3	141,619	131,565	159,884	132,002	157,196	165,285	165,285

100-GENERAL FUND
 J.P. PCT. # 4
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
100-53304.5101 SALARIES - ADMINISTRATO	49,355	53,042	56,078	51,765	51,405	56,078	56,078
100-53304.5115 SALARIES - CLERICAL	38,878	44,845	50,207	46,348	46,023	50,207	50,207
CHIEF DEPUTY 1	50,206.74						50,207
100-53304.5119 SALARIES-TEMPORARY CLER	0	0	5,000	0	4,583	5,000	5,000
100-53304.5131 PAYROLL TAXES	6,626	7,329	8,513	7,367	7,804	8,513	8,513
100-53304.5141 GROUP INSURANCE	18,391	18,752	18,906	17,342	17,331	20,012	20,012
100-53304.5151 CO RETIREMENT CONTRIBUT	9,510	9,296	9,893	8,693	9,069	9,893	9,893
100-53304.5156 COUNTY RETIREMENT SUPPL	349	290	273	240	250	267	267
100-53304.5161 WORKERS COMP INSURANCE	640	707	1,052	709	964	709	709
100-53304.5171 UNEMPLOYMENT	544	353	364	236	334	221	221
TOTAL PERSONNEL SERVICES	124,292	134,614	150,287	132,699	137,763	150,900	150,900
<u>SUPPLIES</u>							
100-53304.5201 OFFICE SUPPLIES	1,347	1,789	2,000	1,544	1,833	2,000	2,000
100-53304.5210 PURCHASES - NON CAPITAL	3,677	195	3,700	2,054	3,392	3,700	3,700
100-53304.5220 AUTOPSIES & TOXICOLOGIE	4,995	32,470	0	0	0	0	0
TOTAL SUPPLIES	10,019	34,454	5,700	3,598	5,225	5,700	5,700
<u>MAINTENANCE & REPAIRS</u>							
100-53304.5301 MOTOR VEHICLE REPAIRS	0	0	0	0	0	4,000	4,000
100-53304.5310 BATTERIES, TIRES, & TUB	0	0	0	0	0	2,000	2,000
100-53304.5311 FUEL & LUBRICANTS	0	0	0	0	0	3,000	3,000
100-53304.5341 ADVERTISING & LEGAL	0	0	100	0	92	100	100
100-53304.5378 EQUIPMENT RENTAL EXPENS	1,623	1,731	2,500	1,610	2,292	2,500	2,500
100-53304.5382 DATA PROCESSING EXPENSE	8,685	7,700	11,800	12,058	10,817	12,400	12,400
100-53304.5384 POSTAGE & FREIGHT EXPEN	55	22	400	230	367	400	400
100-53304.5390 TRAVEL / MILEAGE EXPENS	636	946	1,000	734	917	4,000	4,000
100-53304.5392 PRINTING & COPYING	0	309	500	0	458	500	500
100-53304.5394 CONFERENCES & ASSOCIATI	635	465	1,500	640	1,375	1,500	1,500
100-53304.5397 MEALS & LODGING	1,610	721	2,000	929	1,833	2,000	2,000
TOTAL MAINTENANCE & REPAIRS	13,243	11,894	19,800	16,201	18,151	32,400	32,400
<u>SUNDRIES</u>							
100-53304.5500 INSURANCE & BONDING PRE	678	1,054	1,500	1,410	1,375	2,100	2,100
TOTAL SUNDRIES	678	1,054	1,500	1,410	1,375	2,100	2,100
TOTAL J.P. PCT. # 4	148,232	182,016	177,287	153,907	162,514	191,100	191,100

100-GENERAL FUND
 COUNTY ATTORNEY
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
100-54002.5101	SALARIES - COUNTY ATTOR	71,724	77,053	90,391	83,438	82,858	90,391	90,391
100-54002.5103	SALARIES-CO ATTORNEY SU	23,423	23,333	30,332	27,999	27,804	30,332	30,332
100-54002.5111	INVESTIGATOR	52,638	65,187	75,183	70,044	68,918	75,183	75,183
	INVESTIGATOR 1	75,183.03						75,183
100-54002.5115	SALARIES - CLERICAL	97,353	95,463	96,616	89,188	88,565	96,616	96,616
	LEGAL SECRETARY II 1	58,867.78						58,868
	LEGAL SECRETARY I 1	37,748.26						37,748
100-54002.5131	PAYROLL TAXES	17,049	18,587	22,378	19,157	20,513	22,378	22,378
100-54002.5141	GROUP INSURANCE	35,179	34,379	37,812	33,432	34,661	40,023	40,023
100-54002.5151	CO RETIREMENT CONTRIBUT	26,411	24,916	26,005	23,950	23,838	26,005	26,005
100-54002.5156	COUNTY RETIREMENT SUPPL	970	779	717	662	567	702	702
100-54002.5161	WORKERS COMP INSURANCE	1,650	1,926	3,076	2,072	2,820	2,072	2,072
100-54002.5171	UNEMPLOYMENT	2,016	1,272	1,134	811	1,040	687	687
	TOTAL PERSONNEL SERVICES	328,413	342,892	383,643	350,754	351,584	384,390	384,390
SUPPLIES								
100-54002.5201	OFFICE SUPPLIES	1,672	1,350	2,600	2,319	2,383	2,600	2,600
100-54002.5220	PURCHASES-NON CAPITALIZ	3,057	1,886	2,600	1,566	2,383	2,600	2,600
100-54002.5261	LAB TESTING	0	0	3,000	0	2,750	3,000	3,000
	TOTAL SUPPLIES	4,729	3,236	8,200	3,885	7,516	8,200	8,200
MAINTENANCE & REPAIRS								
100-54002.5378	EQUIPMENT RENTAL EXPENS	1,402	1,402	1,500	1,286	1,375	1,500	1,500
100-54002.5381	CELL PHONES & OTHER COM	1,031	1,087	1,400	837	1,283	1,400	1,400
100-54002.5382	DATA PROCESSING EXPENSE	667	214	1,000	0	917	1,000	1,000
100-54002.5384	POSTAGE & FREIGHT EXPEN	382	373	400	319	367	400	400
100-54002.5386	TELEPHONE/OTHER COMMUNI	0	0	550	0	604	0	0
100-54002.5390	TRAVEL / MILEAGE EXPENS	478	600	2,000	137	1,833	2,000	2,000
100-54002.5392	PRINTING & COPYING	0	104	500	0	458	1,050	1,050
100-54002.5394	CONFERENCES & ASSOCIATI	1,280	1,605	2,000	775	1,833	2,000	2,000
100-54002.5397	MEALS & LODGING	1,688	2,034	2,500	408	2,292	2,500	2,500
	TOTAL MAINTENANCE & REPAIRS	6,929	7,420	11,850	3,761	10,962	11,850	11,850
SUNDRIES								
100-54002.5500	INSURANCE & BONDING PRE	823	1,680	1,900	1,780	1,742	1,900	1,900
	TOTAL SUNDRIES	823	1,680	1,900	1,780	1,742	1,900	1,900
TOTAL COUNTY ATTORNEY		340,894	355,227	405,593	360,179	371,804	406,340	406,340

100-GENERAL FUND
 ELECTIONS

DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>PERSONNEL SERVICES</u>								
100-54504.5101	SALARIES - ADMINISTRATO	53,642	57,628	54,621	52,755	50,069	54,621	54,621
100-54504.5110	SALARIES - CLERICAL	62,892	74,319	72,188	61,807	66,172	72,188	72,188
	EXECUTIVE ADMINISTRATIV	1 38,937.60						38,938
	CLERK II	1 33,250.00						33,250
100-54504.5115	ELECTION JUDGES & CLERK	39,964	17,949	15,000	52,869	13,750	50,000	50,000
100-54504.5119	SALARIES - PART TIME	0	2,692	0	0	0	0	0
100-54504.5131	PAYROLL TAXES	11,586	11,420	12,103	12,752	11,094	13,526	13,526
100-54504.5141	GROUP INSURANCE	26,034	28,106	28,359	21,278	25,996	30,018	30,018
100-54504.5151	CO RETIREMENT CONTRIBUT	12,599	12,594	14,064	10,398	12,892	15,718	15,718
100-54504.5156	CO RETIREMENT SUPPLEMEN	462	393	350	288	321	424	424
100-54504.5161	WORKERS COMP INSURANCE	268	272	411	277	377	310	310
100-54504.5171	UNEMPLOYMENT	1,550	1,068	1,044	833	957	707	707
	TOTAL PERSONNEL SERVICES	208,998	206,440	198,140	213,257	181,628	237,511	237,511
<u>SUPPLIES</u>								
100-54504.5201	OFFICE SUPPLIES	3,033	2,876	3,500	2,211	3,208	5,000	5,000
100-54504.5220	PURCHASES-NON CAPITALIZ	3,879	3,758	4,000	3,793	3,667	5,000	5,000
	TOTAL SUPPLIES	6,912	6,634	7,500	6,003	6,875	10,000	10,000
<u>MAINTENANCE & REPAIRS</u>								
100-54504.5300	ELECTION SUPPLIES	35,367	30,597	45,000	25,260	41,250	35,000	35,000
100-54504.5341	ADVERTISING & LEGAL	1,145	608	2,000	299	1,833	2,000	2,000
100-54504.5378	EQUIPMENT RENTAL EXPENS	1,573	1,628	1,500	1,351	1,375	1,500	1,500
100-54504.5381	CELL PHONES & OTHER COM	0	0	0	0	0	1,200	1,200
100-54504.5382	DATA PROCESSING EXPENSE	2,751	2,505	2,600	0	2,383	2,600	2,600
100-54504.5384	POSTAGE & FREIGHT EXPEN	4,855	1,447	8,000	7,209	7,333	8,000	8,000
100-54504.5390	TRAVEL / MILEAGE EXPENS	369	660	1,500	470	1,375	1,800	1,800
100-54504.5394	CONFERENCES & ASSOCIATI	550	1,010	2,200	650	2,017	4,600	4,600
100-54504.5397	MEALS & LODGING	1,283	1,941	2,600	448	2,383	4,000	4,000
	TOTAL MAINTENANCE & REPAIRS	47,892	40,397	65,400	35,688	59,949	60,700	60,700
<u>SERVICES</u>								
100-54504.5406	VOTER MACHINE SITE SUPP	0	5,348	6,100	5,886	5,592	6,100	6,100
100-54504.5408	ESS EXTENDED WARRANTY	0	0	1,500	0	1,375	1,500	1,500
	TOTAL SERVICES	0	5,348	7,600	5,886	6,967	7,600	7,600
<u>SUNDRIES</u>								
100-54504.5500	INSURANCE & BONDING PRE	0	0	250	0	229	250	250
	TOTAL SUNDRIES	0	0	250	0	229	250	250
TOTAL ELECTIONS		263,802	258,819	278,890	260,833	255,648	316,061	316,061

100-GENERAL FUND
 COUNTY AUDITOR
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
100-55005.5101 SALARIES - COUNTY AUDIT	66,676	76,420	83,243	76,839	76,306	83,243	83,243
100-55005.5115 SALARIES - ASSISTANTS	83,512	116,983	123,289	112,698	113,015	123,289	123,289
ASSISTANT AUDITOR/GENER 1	45,746.10						45,746
2ND ASSISTANT/ACCOUNTS 1	40,705.60						40,706
3RD ASSISTANT/FIXED ASS 1	36,836.80						36,837
100-55005.5119 SALARIES - PART TIME CL	3,760	0	0	0	0	0	0
100-55005.5131 PAYROLL TAXES	11,096	13,829	16,123	13,799	14,779	15,800	15,800
100-55005.5141 GROUP INSURANCE	27,586	32,039	37,812	33,107	34,661	40,023	40,023
100-55005.5151 CO RETIREMENT CONTRIBUT	16,427	17,984	18,736	16,887	17,175	18,361	18,361
100-55005.5156 COUNTY RETIREMENT SUPPL	604	560	516	467	473	496	496
100-55005.5161 WORKERS COMP INSURANCE	285	368	548	369	502	362	362
100-55005.5171 UNEMPLOYMENT	2,044	1,520	1,391	991	1,275	826	826
TOTAL PERSONNEL SERVICES	211,990	259,703	281,656	255,158	258,186	282,398	282,398
<u>SUPPLIES</u>							
100-55005.5201 OFFICE SUPPLIES	2,986	3,985	4,000	3,759	3,667	4,000	4,000
100-55005.5216 INDEPENDANT AUDIT FEES	47,350	126,550	60,000	61,600	55,000	60,000	60,000
100-55005.5220 PURCHASES-NON CAPITALIZ	3,942	3,923	4,000	2,256	3,667	4,000	4,000
100-55005.5291 WELLNESS PROGRAM SUPPLI	1,530	2,175	1,275	0	1,169	1,275	1,275
TOTAL SUPPLIES	55,809	136,633	69,275	67,614	63,503	69,275	69,275
<u>MAINTENANCE & REPAIRS</u>							
100-55005.5341 LEGAL PUBLICATIONS	705	688	900	185	825	900	900
100-55005.5378 EQUIPMENT RENTAL EXPENS	1,542	1,545	1,900	1,714	1,742	1,900	1,900
100-55005.5382 DATA PROCESSING EXPENSE	9,654	12,808	11,000	9,200	10,083	11,000	11,000
100-55005.5384 POSTAGE & FREIGHT EXPEN	420	295	500	407	458	500	500
100-55005.5390 TRAVEL / MILEAGE EXPENS	516	516	1,500	857	1,375	1,500	1,500
100-55005.5392 PRINTING & COPYING	154	235	300	299	275	300	300
100-55005.5394 CONFERENCES & ASSOCIATI	1,005	585	2,000	1,560	1,833	2,000	2,000
100-55005.5397 MEALS & LODGING	1,954	735	2,500	2,431	2,292	2,500	2,500
TOTAL MAINTENANCE & REPAIRS	15,951	17,407	20,600	16,652	18,883	20,600	20,600
<u>SUNDRIES</u>							
100-55005.5500 INSURANCE & BONDING PRE	350	375	500	275	458	500	500
TOTAL SUNDRIES	350	375	500	275	458	500	500
TOTAL COUNTY AUDITOR	284,099	414,118	372,031	339,699	341,030	372,773	372,773

100-GENERAL FUND
 COUNTY TREASURER
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
100-55105.5101 SALARIES - COUNTY TREAS	59,220	59,879	59,878	55,272	54,888	59,878	59,878
100-55105.5115 SALARIES - ASSISTANTS	90,541	99,973	108,159	99,655	99,146	108,159	108,159
PAYROLL / ASSISTANT TRE 1	61,210.13						61,210
CLERK III / 2ND ASSISTA 1	46,949.09						46,949
100-55105.5131 PAYROLL TAXES	11,317	12,121	12,855	11,727	11,784	12,855	12,855
100-55105.5141 GROUP INSURANCE	27,564	28,106	28,359	25,993	25,996	30,018	30,018
100-55105.5151 CO RETIREMENT CONTRIBUT	16,142	15,206	14,939	13,745	13,694	14,939	14,939
100-55105.5156 COUNTY RETIREMENT SUPPL	593	474	412	380	378	403	403
100-55105.5161 WORKERS COMP INSURANCE	278	310	437	294	401	294	294
100-55105.5171 UNEMPLOYMENT	1,214	788	714	507	655	433	433
TOTAL PERSONNEL SERVICES	206,870	216,856	225,752	207,574	206,942	226,979	226,979
<u>SUPPLIES</u>							
100-55105.5201 OFFICE SUPPLIES	2,086	1,893	2,500	1,220	2,292	3,000	3,000
100-55105.5220 PURCHASES-NON CAPITALIZ	2,001	3,369	10,500	7,597	9,625	10,500	10,500
100-55105.5263 ADVERTISING & LEGAL NOT	0	208	200	0	183	200	200
TOTAL SUPPLIES	4,087	5,470	13,200	8,818	12,100	13,700	13,700
<u>MAINTENANCE & REPAIRS</u>							
100-55105.5378 EQUIPMENT RENTAL EXPENS	1,476	1,667	1,700	1,704	1,558	1,700	1,700
100-55105.5382 DATA PROCESSING EXPENSE	8,948	11,496	10,700	8,443	9,808	10,700	10,700
100-55105.5384 POSTAGE & FREIGHT EXPEN	2,050	1,894	1,500	1,912	1,375	2,500	2,500
100-55105.5390 TRAVEL / MILEAGE EXPENS	1,395	1,104	2,500	960	2,292	3,500	3,500
100-55105.5392 PRINTING & COPYING	1,978	3,989	2,500	915	2,292	2,500	2,500
100-55105.5394 CONFERENCES & ASSOCIATI	1,180	1,380	3,000	1,155	2,750	2,000	2,000
100-55105.5397 MEALS & LODGING	3,527	3,432	4,000	1,599	3,667	4,000	4,000
TOTAL MAINTENANCE & REPAIRS	20,554	24,963	25,900	16,688	23,742	26,900	26,900
<u>SERVICES</u>							
100-55105.5401 CONSULTANT & CONTRACTED	2,350	914	8,500	1,559	7,792	5,000	5,000
TOTAL SERVICES	2,350	914	8,500	1,559	7,792	5,000	5,000
<u>SUNDRIES</u>							
100-55105.5500 INSURANCE & BONDING PRE	1,330	1,954	2,000	2,089	1,833	2,000	2,000
TOTAL SUNDRIES	1,330	1,954	2,000	2,089	1,833	2,000	2,000
TOTAL COUNTY TREASURER	235,191	250,157	275,352	236,727	252,409	274,579	274,579

100-GENERAL FUND
 TAX COLLECTOR
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
100-55205.5101 SALARIES - ADMINISTRATO	66,721	67,491	69,868	64,493	64,046	69,868	69,868
100-55205.5115 SALARIES - DEPUTIES	184,127	227,009	250,869	216,385	229,963	250,869	250,869
ASSISTANT - TAX ASSESSO	1 53,227.20						53,227
CHIEF DEPUTY	1 45,780.80						45,781
CLERK III	1 45,780.80						45,781
CLERK II	1 35,089.60						35,090
CLERK II	1 36,982.40						36,982
CLERK II	1 34,008.00						34,008
100-55205.5119 SALARIES -PART TIME	39,466	16,281	23,000	12,091	21,083	20,000	20,000
100-55205.5131 PAYROLL TAXES	21,079	22,811	26,238	21,313	24,052	26,066	26,066
100-55205.5141 GROUP INSURANCE	51,347	64,070	66,170	55,966	60,656	70,041	70,041
100-55205.5151 CO RETIREMENT CONTRIBUT	27,000	27,839	29,468	24,727	27,012	29,269	29,269
100-55205.5156 COUNTY RETIREMENT SUPPL	988	867	840	683	770	818	818
100-55205.5161 WORKERS COMP INSURANCE	540	587	892	601	818	597	597
100-55205.5171 UNEMPLOYMENT	2,698	1,940	1,803	1,122	1,653	1,083	1,083
TOTAL PERSONNEL SERVICES	393,966	428,896	469,148	397,381	430,053	468,611	468,611
<u>SUPPLIES</u>							
100-55205.5201 OFFICE SUPPLIES	3,911	3,718	4,800	4,794	4,400	4,800	4,800
100-55205.5263 ADVERTISING & LEGAL NOT	1,150	428	1,000	0	917	1,000	1,000
TOTAL SUPPLIES	5,061	4,145	5,800	4,794	5,317	5,800	5,800
<u>MAINTENANCE & REPAIRS</u>							
100-55205.5317 FRIO CO APPRAISAL BOARD	276,333	324,319	327,751	338,172	300,438	327,751	327,751
100-55205.5378 EQUIPMENT RENTAL EXPENS	1,524	1,491	2,000	1,457	1,833	2,000	2,000
100-55205.5382 DATA PROCESSING EXPENSE	200	5,151	3,300	0	3,025	2,500	2,500
100-55205.5383 TAX CONSULTANT SERVICE	38,250	38,925	47,750	40,075	43,771	57,400	57,400
100-55205.5384 POSTAGE & FREIGHT EXPEN	11,537	12,180	12,000	12,560	11,000	8,000	8,000
100-55205.5390 TRAVEL / MILEAGE EXPENS	1,384	1,634	3,200	1,990	2,933	6,000	6,000
100-55205.5392 PRINTING & COPYING	1,998	2,155	3,500	3,312	3,208	2,500	2,500
100-55205.5394 CONFERENCES & ASSOCIATI	1,860	1,730	1,500	1,035	1,375	2,500	2,500
100-55205.5397 MEALS & LODGING	5,224	4,545	6,500	6,106	5,958	5,000	5,000
TOTAL MAINTENANCE & REPAIRS	338,309	392,129	407,501	404,706	373,541	413,651	413,651
<u>SUNDRIES</u>							
100-55205.5500 INSURANCE & BONDING PRE	2,873	2,704	3,000	2,889	2,750	3,000	3,000
TOTAL SUNDRIES	2,873	2,704	3,000	2,889	2,750	3,000	3,000
TOTAL TAX COLLECTOR	740,209	827,874	885,448	809,770	811,661	891,061	891,061

100-GENERAL FUND
BUILDING MAINTENANCE
DEPARTMENTAL EXPENDITURES

			(- - - - - 2023-2024 - - - - -)			(- - - - - 2024-2025 - - - - -)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED	
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	
						PB		
PERSONNEL SERVICES								
100-56006.5101	SALARIES - BUILDING MAI	153,707	177,554	261,725	219,550	239,915	284,662	284,662
	MAINTENANCE SUPERVISOR	1 44,910.00						44,910
	MAINTENANCE III	1 44,616.00						44,616
	MAINTENANCE II #1	1 36,929.96						36,930
	MAINTENANCE II #2	1 33,250.00						33,250
	MAINTENANCE I #1	1 28,900.00						28,900
	MAINTENANCE I #2	1 31,772.00						31,772
	MAINTENANCE I #3	1 31,886.40						31,886
	MAINTENANCE I #4	1 32,398.12						32,398
100-56006.5131	PAYROLL TAXES	11,547	13,508	20,096	16,566	18,421	21,777	21,777
100-56006.5141	GROUP INSURANCE	34,486	40,619	66,170	50,449	60,656	80,047	80,047
100-56006.5151	CO RETIREMENT CONTRIBUT	16,459	16,783	23,353	19,353	21,407	25,306	25,306
100-56006.5156	COUNTY RETIREMENT SUPPL	602	521	644	536	590	683	683
100-56006.5161	WORKERS COMP INSURANCE	3,726	4,487	8,931	6,015	8,187	6,818	6,818
100-56006.5171	UNEMPLOYMENT	2,513	1,397	1,734	1,138	1,590	1,139	1,139
	TOTAL PERSONNEL SERVICES	223,040	254,868	382,652	313,608	350,766	420,433	420,433
SUPPLIES								
100-56006.5201	OFFICE SUPPLIES	484	405	1,500	313	1,375	1,000	1,000
100-56006.5220	PURCHASES-NON CAPITALIZ	4,020	9,743	10,000	9,071	9,167	10,000	10,000
100-56006.5292	MISCELLANEOUS SUPPLIES	0	0	0	0	0	4,000	4,000
	TOTAL SUPPLIES	4,504	10,148	11,500	9,384	10,542	15,000	15,000
MAINTENANCE & REPAIRS								
100-56006.5300	CUSTODIAL SUPPLIES	17,375	23,548	20,000	16,592	18,333	20,000	20,000
100-56006.5301	LAWN SUPPLIES	2,444	5,056	2,500	1,920	2,292	3,000	3,000
100-56006.5302	VENDING MACHINE ELIGIBL	876	1,702	0	0	0	0	0
100-56006.5303	HAND TOOLS & PARTS	1,283	1,038	1,000	957	917	2,000	2,000
100-56006.5310	FIRE INSPECTION & MAINT	3,979	2,125	2,500	3,028	2,292	3,500	3,500
100-56006.5315	UNIFORM EXPENSE	5,570	9,487	4,000	12,113	3,667	10,000	10,000
100-56006.5341	ADVERTISING &LEGAL	489	84	1,000	742	917	1,000	1,000
100-56006.5360	FIRE ALARM SYSTEM	15,646	19,028	13,000	15,350	11,917	18,000	18,000
100-56006.5362	BUILDING & STRUCTURES	62,209	60,122	150,000	60,648	137,500	131,000	131,000
100-56006.5364	COURT FACILITY EXPENSES	0	0	4,000	0	3,667	4,000	4,000
100-56006.5367	EXTERMINATING SPRAYING	6,525	6,325	10,000	4,150	9,167	10,000	10,000
100-56006.5372	PLUMBING REPAIRS	6,100	10,719	20,000	13,577	18,333	20,000	20,000
100-56006.5373	MOTOR VEHICLE REPAIRS	0	254	100	389	92	10,000	10,000
100-56006.5374	MAINTENANCE ELEVATOR	2,833	4,905	3,500	2,884	3,208	3,500	3,500
100-56006.5376	AIR CONDITIONER REPAIRS	17,531	22,013	20,000	26,718	18,333	20,000	20,000
100-56006.5377	ELECTRICAL REPAIRS	9,214	14,177	15,000	11,376	13,750	25,000	25,000
100-56006.5378	POSTAGE EQUIPMENT RENTA	3,659	3,992	4,500	3,992	4,125	4,500	4,500
100-56006.5381	CELL PHONES & OTHER COM	1,054	2,137	2,000	2,649	1,833	2,000	2,000
100-56006.5382	DATA PROCESSING EXPENSE	43,371	24,286	10,000	13,985	9,167	15,000	15,000
100-56006.5386	TELEPHONE/OTHER COMMUNI	89,246	127,348	115,000	145,727	105,417	120,000	120,000
100-56006.5390	TRAVEL / MILEAGE EXPENS	0	0	500	197	458	500	500
100-56006.5391	MISCELLANEOUS REPAIR EX	0	0	0	0	0	1,500	1,500
100-56006.5395	EDUCATION & TRAINING	0	0	500	650	458	500	500

100-GENERAL FUND
 BUILDING MAINTENANCE
 DEPARTMENTAL EXPENDITURES

		(----- 2023-2024 -----)			(----- 2024-2025 -----)			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
100-56006.5397	MEALS & LODGING	199	0	1,000	830	917	1,000	1,000
TOTAL MAINTENANCE & REPAIRS		289,603	338,347	400,100	338,474	366,760	426,000	426,000
SERVICES								
100-56006.5401	CONSULTANT & CONTRACTED	0	103,066	155,000	206,102	142,083	230,000	230,000
100-56006.5446	UTILITIES	228,707	308,225	300,000	286,518	27,500	350,000	350,000
TOTAL SERVICES		228,707	411,291	455,000	492,620	169,583	580,000	580,000
SUNDRIES								
100-56006.5500	INSURANCE & BONDING PRE	60,267	47,260	50,000	42,248	45,833	55,000	55,000
TOTAL SUNDRIES		60,267	47,260	50,000	42,248	45,833	55,000	55,000
CAPITAL OUTLAY								
100-56006.5605	BUILDING IMPROVEMENTS	202,557	408,040	1,325,000	1,090,243	1,214,583	766,000	766,000
100-56006.5632	EQUIPMENT - OTHER PURCH	0	0	0	0	0	2,500	2,500
TOTAL CAPITAL OUTLAY		202,557	408,040	1,325,000	1,090,243	1,214,583	768,500	768,500
TOTAL BUILDING MAINTENANCE		1,008,678	1,469,955	2,624,252	2,286,577	2,158,067	2,264,933	2,264,933

100-GENERAL FUND
 COURTHOUSE SECURITY
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
SUPPLIES								
100-56206.5201	OFFICE SUPPLIES	28	544	0	0	0	500	500
100-56206.5220	PURCHASES-NON CAPITALIZ	8,627	4,339	0	0	0	3,000	3,000
100-56206.5292	MISCELLANEOUS SUPPLIES	955	109	1,500	82	1,375	2,500	2,500
TOTAL SUPPLIES		9,610	4,992	1,500	82	1,375	6,000	6,000
MAINTENANCE & REPAIRS								
100-56206.5362	BUILDING & STRUCTURES	25,000	0	0	0	0	75,000	75,000
100-56206.5363	SECURITY ALARM SYSTEM R	1,340	0	0	0	0	1,500	1,500
100-56206.5394	CONFERENCES & ASSOCIATI	0	0	1,500	0	1,375	1,500	1,500
100-56206.5395	EDUCATION & TRAINING	0	0	1,500	0	1,375	1,500	1,500
100-56206.5397	MEALS & LODGING	0	0	1,500	0	1,375	1,500	1,500
TOTAL MAINTENANCE & REPAIRS		26,340	0	4,500	0	4,125	81,000	81,000
SUNDRIES								
TOTAL COURTHOUSE SECURITY		35,950	4,992	6,000	82	5,500	87,000	87,000

100-GENERAL FUND
 EMERGENCY SERVICES
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUPPLIES							
100-57007.5213 CONTRACTED SERVICES (EM	<u>575,000</u>	<u>525,000</u>	<u>840,000</u>	<u>840,000</u>	<u>770,000</u>	<u>840,000</u>	<u>840,000</u>
TOTAL SUPPLIES	575,000	525,000	840,000	840,000	770,000	840,000	840,000
MAINTENANCE & REPAIRS							
TOTAL EMERGENCY SERVICES	575,000	525,000	840,000	840,000	770,000	840,000	840,000

100-GENERAL FUND
 CONSTABLE PCT # 1
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
100-57101.5101	SALARIES - CONSTABLE PC	51,053	53,462	56,005	38,773	51,338	70,221	70,221
100-57101.5131	PAYROLL TAXES	3,899	4,082	4,284	2,636	3,927	5,372	5,372
100-57101.5141	GROUP INSURANCE	9,195	9,376	9,453	5,518	8,665	10,006	10,006
100-57101.5151	CO RETIREMENT CONTRIBUT	5,513	5,090	4,979	3,438	4,564	6,243	6,243
100-57101.5156	COUNTY RETIREMENT SUPPL	202	159	137	96	126	169	169
100-57101.5161	WORKERS COMP INSURANCE	1,249	1,267	1,871	1,260	1,715	1,580	1,580
	TOTAL PERSONNEL SERVICES	71,111	73,436	76,729	51,720	70,335	93,589	93,589
SUPPLIES								
100-57101.5220	PURCHASES-NON CAPITALIZ	0	0	4,100	0	3,758	7,500	7,500
100-57101.5252	MEMBERSHIP FEES	0	0	500	70	458	500	500
100-57101.5261	EQUIPMENT - RADIO & ELE	0	0	400	0	367	400	400
100-57101.5292	MISCELLANEOUS SUPPLIES	0	0	600	498	550	1,000	1,000
	TOTAL SUPPLIES	0	0	5,600	568	5,133	9,400	9,400
MAINTENANCE & REPAIRS								
100-57101.5301	MOTOR VEHICLE REPAIRS	0	0	0	0	0	7,000	7,000
100-57101.5310	BATTERIES, TIRES, & TUB	0	0	0	0	0	1,500	1,500
100-57101.5311	FUEL & LUBRICANTS	4,161	3,821	2,000	867	1,833	5,000	5,000
100-57101.5382	DATA PROCESSING EXPENSE	1,100	1,100	1,200	1,160	1,100	1,200	1,200
100-57101.5384	POSTAGE & FREIGHT EXPEN	0	0	50	0	46	50	50
100-57101.5386	TELEPHONE/OTHER COMMUNI	893	1,005	1,120	747	1,027	1,120	1,120
100-57101.5395	EDUCATION & TRAINING	125	0	800	0	733	800	800
100-57101.5396	ELLIGIBLE EXP - LEOSE C	545	0	3,000	0	2,750	3,000	3,000
100-57101.5397	MEALS & LODGING	325	0	300	0	275	1,300	1,300
	TOTAL MAINTENANCE & REPAIRS	7,148	5,926	8,470	2,775	7,764	20,970	20,970
SUNDRIES								
100-57101.5500	INSURANCE & BONDING PRE	673	1,480	1,680	1,730	1,540	2,545	2,545
	TOTAL SUNDRIES	673	1,480	1,680	1,730	1,540	2,545	2,545
TOTAL CONSTABLE PCT # 1		78,933	80,842	92,479	56,792	84,772	126,504	126,504

100-GENERAL FUND
 CONSTABLE PCT # 2
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
100-57102.5101 SALARIES - CONSTABLE PC	51,041	57,704	66,064	60,983	60,559	66,064	66,064
100-57102.5131 PAYROLL TAXES	3,517	4,010	5,054	4,310	4,633	5,054	5,054
100-57102.5141 GROUP INSURANCE	9,195	9,376	9,453	8,671	8,665	10,006	10,006
100-57102.5151 CO RETIREMENT CONTRIBUT	5,502	5,476	5,873	5,393	5,384	5,873	5,873
100-57102.5156 CO RETIREMENT SUPPLEMEN	202	171	162	149	149	159	159
100-57102.5161 WORKERS COMP INSURANCE	1,240	1,367	2,207	1,486	2,023	1,486	1,486
TOTAL PERSONNEL SERVICES	70,698	78,104	88,813	80,992	81,413	88,642	88,642
<u>SUPPLIES</u>							
100-57102.5220 PURCHASES-NON CAPITALIZ	5,381	7,618	7,000	1,388	6,417	7,000	7,000
100-57102.5252 MEMBERSHIP FEES	396	454	400	454	367	500	500
100-57102.5261 EQUIPMENT - RADIO & ELE	267	139	400	44	367	400	400
100-57102.5292 MISCELLANEOUS SUPPLIES	300	534	400	370	367	400	400
100-57102.5295 PURCHASES - ABV	0	0	13,000	819	11,917	12,181	12,181
TOTAL SUPPLIES	6,344	8,745	21,200	3,075	19,435	20,481	20,481
<u>MAINTENANCE & REPAIRS</u>							
100-57102.5301 MOTOR VEHICLE REPAIRS	0	249	2,000	627	1,833	2,000	2,000
100-57102.5310 BATTERIES, TIRES, & TUB	0	0	1,500	1,060	1,375	1,500	1,500
100-57102.5311 FUEL & LUBRICANTS	7,421	3,901	8,000	2,329	7,333	8,000	8,000
100-57102.5382 DATA PROCESSING EXPENSE	910	610	1,200	782	1,100	1,200	1,200
100-57102.5384 POSTAGE & FREIGHT EXPEN	0	10	200	62	183	200	200
100-57102.5386 TELEPHONE/OTHER COMMUNI	893	934	1,120	718	1,027	1,120	1,120
100-57102.5395 EDUCATION & TRAINING	75	230	200	0	183	300	300
100-57102.5396 ELLIGIBLE EXP - LEOSE C	26	705	2,000	577	1,833	2,000	2,000
100-57102.5397 MEALS & LODGING	635	396	600	325	550	400	400
TOTAL MAINTENANCE & REPAIRS	9,959	7,034	16,820	6,481	15,417	16,720	16,720
<u>SUNDRIES</u>							
100-57102.5500 INSURANCE & BONDING PRE	673	2,111	2,390	2,388	2,191	2,545	2,545
TOTAL SUNDRIES	673	2,111	2,390	2,388	2,191	2,545	2,545
TOTAL CONSTABLE PCT # 2	87,674	95,994	129,223	92,935	118,456	128,388	128,388

100-GENERAL FUND
 CONSTABLE PCT # 3
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
100-57103.5101	SALARIES - CONSTABLE PC	51,041	53,666	58,465	53,968	53,593	58,465	58,465
100-57103.5131	PAYROLL TAXES	3,884	4,091	4,473	4,111	4,100	4,473	4,473
100-57103.5141	GROUP INSURANCE	9,195	9,376	9,453	8,671	8,665	10,006	10,006
100-57103.5151	CO RETIREMENT CONTRIBUT	5,502	5,108	5,198	4,781	4,765	5,198	5,198
100-57103.5156	COUNTY RETIREMENT SUPPL	202	159	143	132	131	140	140
100-57103.5161	WORKERS COMP INSURANCE	1,240	1,272	1,953	1,315	1,790	1,315	1,315
	TOTAL PERSONNEL SERVICES	71,065	73,672	79,684	72,978	73,044	79,597	79,597
SUPPLIES								
100-57103.5220	PURCHASES-NON CAPITALIZ	1,457	1,418	3,386	3,386	3,104	5,000	5,000
100-57103.5252	MEMBERSHIP FEES	0	0	500	0	458	500	500
100-57103.5261	EQUIPMENT - RADIO & ELE	0	0	400	290	367	400	400
100-57103.5292	MISCELLANEOUS SUPPLIES	796	750	800	759	733	800	800
	TOTAL SUPPLIES	2,253	2,168	5,086	4,435	4,662	6,700	6,700
MAINTENANCE & REPAIRS								
100-57103.5301	MOTOR VEHICLE REPAIRS	0	0	7,000	5,364	6,417	7,000	7,000
100-57103.5310	BATTERIES, TIRES, & TUB	0	1,020	914	590	838	1,300	1,300
100-57103.5311	FUEL & LUBRICANTS	2,628	1,868	6,000	703	5,500	6,000	6,000
100-57103.5382	DATA PROCESSING EXPENSE	1,210	1,100	1,200	1,160	1,100	1,200	1,200
100-57103.5384	POSTAGE & FREIGHT EXPEN	0	0	50	20	46	50	50
100-57103.5386	TELEPHONE/OTHER COMMUNI	893	1,059	1,120	718	1,027	1,120	1,120
100-57103.5395	EDUCATION & TRAINING	125	0	1,500	650	1,375	2,000	2,000
100-57103.5396	ELLIGIBLE EXP - LEOSE C	1,294	0	2,000	0	1,833	2,000	2,000
100-57103.5397	MEALS & LODGING	325	0	1,000	0	917	1,000	1,000
	TOTAL MAINTENANCE & REPAIRS	6,475	5,047	20,784	9,206	19,053	21,670	21,670
SUNDRIES								
100-57103.5500	INSURANCE & BONDING PRE	673	1,480	6,210	2,455	5,693	6,210	6,210
	TOTAL SUNDRIES	673	1,480	6,210	2,455	5,693	6,210	6,210
TOTAL CONSTABLE PCT # 3		80,466	82,367	111,764	89,074	102,452	114,177	114,177

100-GENERAL FUND
 CONSTABLE PCT # 4
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
100-57104.5101	SALARIES - CONSTABLE PC	51,041	63,767	77,610	71,640	71,143	77,610	77,610
100-57104.5131	PAYROLL TAXES	3,838	4,807	5,937	5,412	5,442	5,937	5,937
100-57104.5141	GROUP INSURANCE	9,195	9,376	9,453	8,671	8,665	10,006	10,006
100-57104.5151	CO RETIREMENT CONTRIBUT	5,502	6,028	6,900	6,322	6,325	6,900	6,900
100-57104.5156	COUNTY RETIREMENT SUPPL	202	188	190	175	174	186	186
100-57104.5161	WORKERS COMP INSURANCE	1,240	1,511	2,592	1,746	2,375	1,746	1,746
TOTAL PERSONNEL SERVICES		71,019	85,677	102,681	93,965	94,124	102,384	102,384
SUPPLIES								
100-57104.5220	PURCHASES-NON CAPITALIZ	1,930	4,000	4,000	1,387	3,667	4,000	4,000
100-57104.5252	MEMBERSHIP FEES	0	430	450	502	419	500	500
100-57104.5261	EQUIPMENT - RADIO & ELE	250	0	200	0	183	200	200
100-57104.5292	MISCELLANEOUS SUPPLIES	1,462	349	500	0	458	500	500
TOTAL SUPPLIES		3,642	4,779	5,150	1,889	4,727	5,200	5,200
MAINTENANCE & REPAIRS								
100-57104.5311	FUEL & LUBRICANTS	7,506	7,177	8,000	3,639	7,333	8,000	8,000
100-57104.5382	DATA PROCESSING EXPENSE	1,375	1,100	1,200	1,160	1,100	1,200	1,200
100-57104.5386	TELEPHONE/OTHER COMMUNI	893	934	1,120	718	1,027	1,120	1,120
100-57104.5391	MISCELLANEOUS REPAIR EX	0	0	100	0	92	100	100
100-57104.5395	EDUCATION & TRAINING	30	0	50	0	46	600	600
100-57104.5396	ELLIGIBLE EXP - LEOSE C	0	450	1,000	0	917	2,000	2,000
100-57104.5397	MEALS & LODGING	0	542	50	0	46	1,000	1,000
TOTAL MAINTENANCE & REPAIRS		9,804	10,202	11,520	5,518	10,561	14,020	14,020
SUNDRIES								
100-57104.5500	INSURANCE & BONDING PRE	673	1,480	1,680	1,680	1,540	1,680	1,680
TOTAL SUNDRIES		673	1,480	1,680	1,680	1,540	1,680	1,680
TOTAL CONSTABLE PCT # 4		85,137	102,137	121,031	103,051	110,952	123,284	123,284

100-GENERAL FUND
 JAIL
 DEPARTMENTAL EXPENDITURES

(----- 2023-2024 -----) (----- 2024-2025 -----)

	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	

PERSONNEL SERVICES

100-57107.5105 SALARIES - DETENTION OF	622,797	783,903	969,275	992,026	888,502	1,072,496	1,072,496
JAIL ADMIN. I - 1	1 67,730.00						67,730
SERGEANT I - 2	1 59,410.00						59,410
SERGEANT II - 3	1 63,863.80						63,864
DETENTION OFFICER I-4	1 37,583.77						37,584
DETENTION OFFICER I-5	1 40,786.53						40,787
DETENTION OFFICER I-6	1 40,183.77						40,184
DETENTION OFFICER I-7	1 42,957.53						42,958
DETENTION OFFICER I-8	1 40,183.77						40,184
DETENTION OFFICER I-9	1 40,786.53						40,787
DETENTION OFFICER I-10	1 37,583.77						37,584
DETENTION OFFICER I-11	1 37,583.77						37,584
DETENTION OFFICER I-12	1 37,583.77						37,584
DETENTION OFFICER I-13	1 37,583.77						37,584
DETENTION OFFICER I-14	1 37,583.77						37,584
DETENTION OFFICER I-15	1 37,583.77						37,584
DETENTION OFFICER I-16	1 37,583.77						37,584
DETENTION OFFICER I-17	1 40,183.77						40,184
DETENTION OFFICER I-18	1 37,583.77						37,584
DETENTION OFFICER I-19	1 40,183.77						40,184
DETENTION OFFICER I-20	1 37,583.77						37,584
DETENTION OFFICER I-21	1 37,583.77						37,584
DETENTION OFFICER I-22	1 37,583.77						37,584
DETENTION OFFICER I-23	1 37,583.77						37,584
DETENTION OFFICER I-24	1 40,183.77						40,184
DETENTION OFFICER I-25	1 38,147.53						38,148
OVERTIME	1 29,306.00						29,306
100-57107.5110 SALARIES - MAINTENANCE	38,423	40,234	38,148	37,781	34,969	0	0
100-57107.5115 SALARIES - CLERICAL	32,808	39,657	37,584	38,801	34,452	0	0
Description	0	0.00					0
100-57107.5131 PAYROLL TAXES	50,380	63,879	79,943	80,630	73,281	82,046	82,046
100-57107.5141 GROUP INSURANCE	126,230	150,612	236,322	184,874	216,629	260,152	260,152
100-57107.5151 CO RETIREMENT CONTRIBUT	72,400	79,852	92,901	95,033	85,159	95,335	95,335
100-57107.5156 COUNTY RETIREMENT SUPPL	2,651	2,471	2,560	2,628	2,347	2,574	2,574
100-57107.5161 WORKERS COMP INSURANCE	13,606	18,444	33,769	22,743	30,955	24,126	24,126
100-57107.5171 UNEMPLOYMENT	8,382	6,502	6,897	5,241	6,322	4,290	4,290
TOTAL PERSONNEL SERVICES	967,678	1,185,554	1,497,398	1,459,757	1,372,616	1,541,018	1,541,018

SUPPLIES

100-57107.5201 OFFICE SUPPLIES	4,768	2,534	3,500	1,322	3,208	3,500	3,500
100-57107.5211 PRISONER HOUSING	371,444	95,077	100,000	0	91,667	50,000	50,000
100-57107.5220 PURCHASES-NON CAPITALIZ	4,426	5,780	6,000	3,010	5,500	6,000	6,000
100-57107.5231 PRISONER MEDICAL	245,683	449,970	175,000	261,528	160,417	225,000	225,000
100-57107.5232 PRISONER MEALS	60,132	90,470	120,000	89,409	110,000	100,000	100,000
100-57107.5292 MISCELLANEOUS SUPPLIES	17,605	9,051	10,000	1,092	9,167	10,000	10,000
TOTAL SUPPLIES	704,058	652,882	414,500	356,361	379,959	394,500	394,500

100-GENERAL FUND
 JAIL
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>MAINTENANCE & REPAIRS</u>								
100-57107.5315	UNIFORM EXPENSES	6,011	9,171	10,000	3,173	9,167	10,000	10,000
100-57107.5362	BUILDING & STRUCTURES	47,664	55,296	0	0	0	50,000	50,000
100-57107.5378	EQUIPMENT RENTAL EXPENS	0	1,725	1,700	1,446	1,558	1,700	1,700
100-57107.5388	DATA PROCESSING EXPENSE	2,380	1,921	5,000	857	4,583	5,000	5,000
100-57107.5390	TRAVEL / MILEAGE EXPENS	923	766	2,000	355	1,833	5,000	5,000
100-57107.5395	EDUCATION & TRAINING	5,727	4,303	3,000	1,850	2,750	5,000	5,000
100-57107.5397	MEALS & LODGING	5,365	2,202	3,000	974	2,750	5,000	5,000
TOTAL MAINTENANCE & REPAIRS		68,070	75,383	24,700	8,654	22,641	81,700	81,700
<u>SERVICES</u>								
100-57107.5401	CONSULTING & CONTRACTIN	40,000	116,420	0	0	0	116,420	116,420
TOTAL SERVICES		40,000	116,420	0	0	0	116,420	116,420
<u>SUNDRIES</u>								
100-57107.5500	INSURANCE & BONDING PRE	1,992	2,076	3,000	2,034	2,750	15,000	15,000
TOTAL SUNDRIES		1,992	2,076	3,000	2,034	2,750	15,000	15,000
<u>CAPITAL OUTLAY</u>								
100-57107.5605	BUILDING IMPROVEMENTS	70,063	0	0	0	0	50,000	50,000
TOTAL CAPITAL OUTLAY		70,063	0	0	0	0	50,000	50,000
TOTAL JAIL		1,851,860	2,032,315	1,939,598	1,826,807	1,777,966	2,198,638	2,198,638

100-GENERAL FUND
 SHERIFF
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
100-57207.5101	SALARIES - SHERIFF	85,513	86,557	87,178	80,472	79,913	87,178	87,178
100-57207.5105	SALARIES - DEPUTIES	1,028,920	1,290,796	1,367,886	1,282,507	1,253,896	1,361,735	1,361,735
DEPUTY I - #1 - CHIEF D	1	80,867.80						80,868
DEPUTY I - #2 - LIEUTEN	1	70,036.20						70,036
DEPUTY I - #3 - LIEUTEN	1	70,028.80						70,029
DEPUTY III - #4 - SERGE	1	66,058.20						66,058
DEPUTY II - #5 - SERGEA	1	63,836.50						63,837
DEPUTY I - #6 - SERGEAN	1	59,105.80						59,106
DEPUTY II - #7 - CORPOR	1	59,842.90						59,843
DEPUTY I - #8 - CORPORA	1	55,411.20						55,411
DEPUTY I - #9 - CORPORA	1	56,474.60						56,475
DEPUTY I - #10 - CORPOR	1	57,460.00						57,460
DEPUTY I - #11 - K9	1	51,172.99						51,173
DEPUTY I - #12	1	44,672.99						44,673
DEPUTY I - #13	1	44,012.80						44,013
DEPUTY I - #14	1	44,012.80						44,013
DEPUTY I - #15	1	44,012.80						44,013
DEPUTY I - #16	1	44,012.80						44,013
DEPUTY I - #17	1	46,612.80						46,613
DEPUTY I - #18	1	44,012.80						44,013
DEPUTY II - #19	1	49,640.19						49,640
DEPUTY I - #20	1	44,532.80						44,533
DEPUTY I - #21	1	44,012.80						44,013
DEPUTY I - #22	1	44,672.99						44,673
DEPUTY I - #23	1	44,672.99						44,673
DEPUTY I - #24	1	44,012.80						44,013
DEPUTY I - #25	1	44,532.80						44,533
DEPUTY I - #26	1	44,012.80						44,013
100-57207.5106	SALARIES - DISPATCHERS	252,209	245,272	282,338	250,252	258,810	335,043	335,043
DISPATCHER I - #1-SUPER	1	50,097.01						50,097
DISPATCHER I - #2	1	38,145.85						38,146
DISPATCHER I - #3	1	37,583.00						37,583
DISPATCHER I - #4	1	39,143.00						39,143
DISPATCHER I - #5	1	38,363.00						38,363
DISPATCHER II - #6	1	42,983.41						42,983
DISPATCHER I - #7	1	38,363.00						38,363
DISPATCHER I - #8	1	37,583.00						37,583
OVERTIME	1	12,781.70						12,782
100-57207.5110	SALARIES - MAINTENANCE	29,246	30,972	0	0	0	0	0
100-57207.5115	SALARIES - CLERICAL	79,102	81,980	86,121	79,492	78,944	86,121	86,121
EXECUTIVE ADMINISTRATIV	1	47,825.08						47,825
CLERK II - WARRANT CLER	1	38,296.37						38,296
100-57207.5131	PAYROLL TAXES	114,222	129,763	139,473	126,549	127,850	143,061	143,061
100-57207.5141	GROUP INSURANCE	271,541	287,418	340,304	247,334	311,945	370,216	370,216
100-57207.5151	CO RETIREMENT CONTRIBUT	163,949	165,579	162,080	150,440	148,573	166,250	166,250
100-57207.5156	COUNTY RETIREMENT SUPPL	6,057	5,179	4,467	4,167	4,095	4,488	4,488
100-57207.5161	WORKERS COMP INSURANCE	35,004	34,970	48,683	37,975	44,626	42,067	42,067

100-GENERAL FUND
 SHERIFF

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
100-57207.5171	UNEMPLOYMENT	24,007	13,926	11,458	8,444	10,503	7,132	7,132
TOTAL PERSONNEL SERVICES		2,089,770	2,372,412	2,529,988	2,267,631	2,319,155	2,603,291	2,603,291
SUPPLIES								
100-57207.5201	OFFICE SUPPLIES	6,286	8,715	9,000	5,820	8,250	9,000	9,000
100-57207.5220	PURCHASES-NON CAPITALIZ	9,359	52,276	94,685	94,339	86,795	15,000	15,000
100-57207.5250	K-9 EXPENSES	1,720	2,814	5,000	4,534	4,583	6,000	6,000
100-57207.5261	LAB TESTING	956	657	1,000	421	917	1,000	1,000
100-57207.5263	ADVERTISING & LEGAL NOT	403	435	600	0	550	1,500	1,500
100-57207.5291	DONATION EXPENSES	130	13,696	10,000	808	9,167	10,000	10,000
100-57207.5292	MISCELLANEOUS SUPPLIES	28,343	9,309	10,000	4,539	9,167	10,000	10,000
100-57207.5295	PURCHASES - (ABV)	154,560	232,154	268,845	180,625	246,441	270,000	270,000
TOTAL SUPPLIES		201,756	320,055	399,130	291,086	365,870	322,500	322,500
MAINTENANCE & REPAIRS								
100-57207.5311	FUEL & LUBRICANTS	169,125	162,717	250,000	138,524	229,167	190,000	190,000
100-57207.5315	UNIFORM EXPENSE	1,113	1,669	10,000	7,826	9,167	10,000	10,000
100-57207.5361	RADIO & ELECTRONIC EQUI	50,441	55,418	55,000	35,340	50,417	55,000	55,000
100-57207.5362	BUILDING & STRUCTURES	31,648	28,380	0	0	0	25,000	25,000
100-57207.5378	EQUIPMENT RENTAL EXPENS	8,998	11,518	51,660	6,869	47,355	40,000	40,000
100-57207.5381	CELL PHONES & OTHER COM	21,142	26,362	21,500	22,990	19,708	30,000	30,000
100-57207.5384	POSTAGE & FREIGHT EXPEN	4,440	5,679	5,000	2,561	4,583	5,000	5,000
100-57207.5386	TELEPHONE/OTHER COMMUNI	2,329	3,302	3,000	931	2,750	3,000	3,000
100-57207.5388	DATA PROCESSING EXPENSE	23,182	21,600	25,000	13,536	22,917	25,000	25,000
100-57207.5390	TRAVEL / MILEAGE EXPENS	272	4,278	5,000	213	4,583	5,000	5,000
100-57207.5392	PRINTING & COPYING	0	189	500	51	458	1,500	1,500
100-57207.5395	EDUCATION & TRAINING	1,760	3,835	5,000	4,115	4,583	10,000	10,000
100-57207.5396	L.E.O.S.E. DEPUTY & EDU	920	1,726	5,000	4,812	4,583	5,000	5,000
100-57207.5397	MEALS & LODGING	6,853	6,561	8,000	4,551	7,333	10,000	10,000
TOTAL MAINTENANCE & REPAIRS		322,224	333,234	444,660	242,321	407,604	414,500	414,500
SERVICES								
100-57207.5401	LEGAL & PROFESSIONAL SE	6,145	69,899	105,000	15,783	96,250	105,000	105,000
TOTAL SERVICES		6,145	69,899	105,000	15,783	96,250	105,000	105,000
SUNDRIES								
100-57207.5500	INSURANCE & BONDING PRE	41,309	61,215	70,000	85,331	64,167	82,000	82,000
TOTAL SUNDRIES		41,309	61,215	70,000	85,331	64,167	82,000	82,000
CAPITAL OUTLAY								
100-57207.5605	BUILDING IMPROVEMENTS	0	254,906	0	0	0	45,000	45,000
100-57207.5625	MOTOR VEHICLES	0	0	0	0	0	1	1
TOTAL CAPITAL OUTLAY		0	254,906	0	0	0	45,001	45,001
TOTAL SHERIFF		2,661,204	3,411,721	3,548,778	2,902,151	3,253,046	3,572,292	3,572,292

100-GENERAL FUND
 JUVENILE CORRECTIONS
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-57307.5101 SALARIES - JUVENILE BOA	8,778	9,212	12,800	11,928	11,733	12,800	12,800
JUVENILE PROBATION BOAR 1	4,800.00						4,800
JUVENILE PROBATION BOAR 1	4,000.00						4,000
JUVENILE PROBATION BOAR 1	4,000.00						4,000
100-57307.5105 SALARIES - CHIEF PROB.	48,028	54,778	89,596	82,704	82,130	89,596	89,596
100-57307.5106 SALARIES - PROBATION ST	51,216	50,176	48,330	44,612	44,303	48,330	48,330
PROBATION OFFICER I 1	48,329.75						48,330
100-57307.5115 SALARIES - CLERICAL	35,445	39,667	52,721	48,665	48,328	52,721	52,721
100-57307.5131 PAYROLL TAXES	10,055	10,744	15,564	13,547	14,267	15,564	15,564
100-57307.5141 GROUP INSURANCE	46,261	44,682	47,264	43,735	43,325	50,029	50,029
100-57307.5151 COUNTY RETIREMENT CONTR	15,419	14,503	16,805	16,695	15,405	18,086	18,086
100-57307.5156 COUNTY RETIREMENT SUPPL	566	453	488	462	447	488	488
100-57307.5161 WORKERS' COMPENSATION	431	457	895	575	820	635	635
100-57307.5171 UNEMPLOYMENT	1,760	1,131	1,334	900	1,223	692	692
TOTAL PERSONNEL SERVICES	217,958	225,803	285,796	263,824	261,981	288,941	288,941
SUPPLIES							
100-57307.5201 OFFICE SUPPLIES	1,050	1,804	2,000	770	1,833	1,000	1,000
100-57307.5216 INDEPENDANT AUDIT FEES	0	7,000	6,200	0	5,683	6,200	6,200
100-57307.5220 PURCHASES - NON CAPITAL	452	7,783	3,000	352	2,750	1	1
100-57307.5237 LAB SERVICE (DRUG TEST)	0	0	500	0	458	500	500
100-57307.5244 JUVENILE DETENTION	25,050	36,100	40,000	38,350	36,667	30,000	30,000
100-57307.5246 JUVENILE PLACEMENTS	0	0	20,000	10,500	18,333	30,000	30,000
100-57307.5247 JUVENILE MEDICAL COSTS	0	0	750	0	688	0	0
100-57307.5250 PSYCHOLOGICAL EVALUATIO	1,620	2,385	1,800	855	1,650	0	0
TOTAL SUPPLIES	28,172	55,072	74,250	50,827	68,062	67,701	67,701
MAINTENANCE & REPAIRS							
100-57307.5378 EQUIPMENT RENTAL EXPENS	1,956	1,845	2,351	1,583	2,155	2,351	2,351
100-57307.5382 DATA PROCESSING	1,575	235	2,000	0	1,833	0	0
100-57307.5384 POSTAGE & FREIGHT	87	123	100	46	92	100	100
100-57307.5386 TELEPHONE/COMMUNICATION	513	502	1,000	780	917	1,000	1,000
100-57307.5394 CONFERENCES & ASSOCIATI	425	1,420	2,000	595	1,833	2,000	2,000
100-57307.5397 MEALS & LODGING	2,863	4,902	6,000	3,040	5,500	5,000	5,000
TOTAL MAINTENANCE & REPAIRS	7,419	9,027	13,451	6,043	12,330	10,451	10,451
SERVICES							
100-57307.5435 JUVENILE ELECTRONIC MON	1,314	4,627	4,000	3,923	3,667	5,000	5,000
100-57307.5465 TRAVEL / MILEAGE EXPENS	1,622	2,103	6,000	2,001	5,500	5,000	5,000
TOTAL SERVICES	2,935	6,730	10,000	5,924	9,167	10,000	10,000
SUNDRIES							
100-57307.5500 INSURANCE AND BONDING	0	0	0	0	0	2,080	2,080
TOTAL SUNDRIES	0	0	0	0	0	2,080	2,080
TOTAL JUVENILE CORRECTIONS	256,485	296,632	383,497	326,619	351,540	379,173	379,173

100-GENERAL FUND
 HIGHWAY PATROL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-57407.5115 SALARIES - CLERICAL	44,996	50,585	55,524	51,244	50,897	55,524	55,524
EXECUTIVE ADMINISTRATIV 1	55,524.20						55,524
100-57407.5131 PAYROLL TAXES	3,210	3,059	4,248	2,999	3,894	4,248	4,248
100-57407.5141 GROUP INSURANCE	9,195	9,376	9,453	8,671	8,665	10,006	10,006
100-57407.5151 CO RETIREMENT CONTRIBUT	4,850	4,801	4,936	4,539	4,525	4,936	4,936
100-57407.5156 COUNTY RETIREMENT SUPPL	178	150	136	125	125	133	133
100-57407.5161 WORKERS COMP INSURANCE	85	93	144	97	132	97	97
100-57407.5171 UNEMPLOYMENT	604	399	366	261	336	222	222
TOTAL PERSONNEL SERVICES	63,118	68,463	74,808	67,937	68,574	75,166	75,166
SUPPLIES							
100-57407.5201 OFFICE SUPPLIES	927	1,506	1,500	1,185	1,375	1,500	1,500
100-57407.5220 PURCHASES-NON CAPITALIZ	997	860	1,000	478	917	1,000	1,000
100-57407.5292 MISCELLANEOUS SUPPLIES	670	397	900	362	825	900	900
100-57407.5293 PATROL SUPPLIES	956	976	1,000	0	917	1,000	1,000
TOTAL SUPPLIES	3,550	3,738	4,400	2,025	4,034	4,400	4,400
MAINTENANCE & REPAIRS							
100-57407.5382 DATA PROCESSING EXPENSE	2,364	2,364	3,500	2,167	3,208	3,500	3,500
100-57407.5386 TELEPHONE/OTHER COMMUNI	501	270	1,500	70	1,375	1,500	1,500
100-57407.5390 TRAVEL / MILEAGE EXPENS	70	29	500	0	458	500	500
100-57407.5394 CONFERENCES & ASSOCIATI	0	0	750	0	688	750	750
100-57407.5397 MEALS & LODGING	0	0	750	0	688	750	750
TOTAL MAINTENANCE & REPAIRS	2,935	2,663	7,000	2,237	6,417	7,000	7,000
SUNDRIES							
100-57407.5500 INSURANCE & BONDING PRE	50	50	80	121	73	121	121
TOTAL SUNDRIES	50	50	80	121	73	121	121
TOTAL HIGHWAY PATROL	69,653	74,914	86,288	72,320	79,098	86,687	86,687

100-GENERAL FUND
 GAME WARDEN
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUPPLIES							
100-57507.5201 OFFICE SUPPLIES	345	346	350	277	321	350	350
100-57507.5220 PURCHASES-NON CAPITALIZ	498	1,347	2,250	536	2,063	2,250	2,250
100-57507.5292 MISCELLANEOUS SUPPLIES	<u>225</u>	<u>28</u>	<u>250</u>	<u>186</u>	<u>229</u>	<u>250</u>	<u>250</u>
TOTAL SUPPLIES	1,068	1,722	2,850	1,000	2,613	2,850	2,850
MAINTENANCE & REPAIRS							
TOTAL GAME WARDEN	1,068	1,722	2,850	1,000	2,613	2,850	2,850

100-GENERAL FUND
 HEALTH & WELFARE
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2021-2022	2022-2023							
ACTUAL	ACTUAL							
<u>PERSONNEL SERVICES</u>								
100-58309.5115	SALARIES - CLERICAL	17,769	14,878	33,250	21,759	30,479	0	0
100-58309.5119	SALARIES-TEMPORARY CLER	0	0	0	0	0	38,000	38,000
	CO RESOURCES COOR-PART	1 19,000.00						19,000
	CO RESOURCES COOR-PART	1 19,000.00						19,000
100-58309.5131	PAYROLL TAXES	1,412	1,057	2,816	1,605	2,581	2,907	2,907
100-58309.5141	GROUP INSURANCE	0	0	0	2,365	0	0	0
100-58309.5151	CO RETIREMENT CONTRIBUT	1,990	1,228	3,273	1,866	3,000	3,378	3,378
100-58309.5156	CO RETIREMENT SUPPLEMEN	73	36	90	52	83	91	91
100-58309.5161	WORKERS COMP INSURANCE	40	37	96	143	83	67	67
100-58309.5171	UNEMPLOYMENT	298	106	243	110	223	152	152
	TOTAL PERSONNEL SERVICES	21,582	17,342	39,768	27,900	36,449	44,595	44,595
<u>SUPPLIES</u>								
100-58309.5201	OFFICE SUPPLIES	0	1,634	1,000	472	917	800	800
100-58309.5202	PURCHASES-NON CAPITALIZ	0	0	0	0	0	2,000	2,000
100-58309.5220	AUTOPSIES & TOXICOLOGIE	0	0	20,000	19,600	18,333	20,000	20,000
100-58309.5222	INDIGENT TRANSPORT & BU	10,756	13,761	10,000	14,594	9,167	15,000	15,000
100-58309.5223	LEGAL EASE EXPENSES	1,500	0	1,500	1,500	1,375	1,500	1,500
	TOTAL SUPPLIES	12,256	15,395	32,500	36,165	29,792	39,300	39,300
<u>MAINTENANCE & REPAIRS</u>								
100-58309.5378	EQUIPMENT RENTAL EXPENS	0	567	1,600	2,221	0	1,600	1,600
100-58309.5381	CELL PHONES & OTHER COM	0	0	950	287	871	1,900	1,900
100-58309.5384	POSTAGE & FREIGHT EXPEN	0	0	50	0	46	50	50
100-58309.5390	TRAVEL / MILEAGE EXPENS	395	18	700	0	642	700	700
100-58309.5394	CONFERENCES & ASSOCIATI	0	0	300	0	275	300	300
100-58309.5397	MEALS & LODGING	0	0	800	0	733	800	800
100-58309.5398	CANINE IMPOUNDMENT	0	0	300	0	275	300	300
	TOTAL MAINTENANCE & REPAIRS	395	585	4,700	2,508	2,842	5,650	5,650
<u>SUNDRIES</u>								
	TOTAL HEALTH & WELFARE	34,233	33,322	76,968	66,574	69,083	89,545	89,545

100-GENERAL FUND
 COUNTY EXTENSION
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
100-58511.5101 SALARIES - COUNTY AGENT	20,509	37,072	42,901	39,600	39,326	42,901	42,901
100-58511.5102 SALARIES - COUNTY FCS	4,083	14,736	23,080	21,452	21,157	23,080	23,080
100-58511.5115 SALARIES - CLERICAL	38,857	44,699	49,942	46,099	45,780	49,942	49,942
EXECUTIVE ADMINISTRATIV 1	49,942.19						49,942
100-58511.5131 PAYROLL TAXES	4,887	7,283	9,184	8,229	8,419	8,868	8,868
100-58511.5141 GROUP INSURANCE	9,195	9,376	9,453	8,671	8,665	10,006	10,006
100-58511.5151 CO RETIREMENT CONTRIBUT	4,188	4,239	4,440	4,080	4,070	4,440	4,440
100-58511.5156 COUNTY RETIREMENT SUPPL	154	132	122	113	112	278	278
100-58511.5161 WORKERS COMP INSURANCE	130	193	312	210	286	203	203
100-58511.5171 UNEMPLOYMENT	1,022	751	920	563	843	464	464
TOTAL PERSONNEL SERVICES	83,026	118,481	140,353	129,018	128,658	140,181	140,181
<u>SUPPLIES</u>							
100-58511.5201 OFFICE SUPPLIES	2,673	2,356	2,300	2,157	2,108	3,500	3,500
100-58511.5220 PURCHASES-NON CAPITALIZ	360	2,078	2,500	1,676	2,292	2,500	2,500
100-58511.5252 MEMBERSHIP FEES	260	165	600	277	550	600	600
100-58511.5292 MISCELLANEOUS SUPPLIES	600	428	2,000	649	1,833	2,000	2,000
TOTAL SUPPLIES	3,893	5,026	7,400	4,759	6,783	8,600	8,600
<u>MAINTENANCE & REPAIRS</u>							
100-58511.5378 EQUIPMENT RENTAL EXPENS	1,538	1,724	3,100	3,358	2,842	3,100	3,100
100-58511.5384 POSTAGE / FREIGHT EXPEN	172	126	150	95	138	150	150
100-58511.5390 TRAVEL / MILEAGE EXPENS	1,054	6,404	6,500	4,677	5,958	6,500	6,500
100-58511.5392 TRAVEL / MILEAGE - FCS	419	2,325	4,400	1,259	4,033	4,400	4,400
100-58511.5394 CONFERENCES / ASSOCIATI	450	1,177	1,250	787	1,146	1,250	1,250
100-58511.5395 EDUCATION / TRAINING	30	215	1,000	655	917	1,000	1,000
100-58511.5397 MEALS / LODGING	1,825	4,818	3,300	4,298	3,025	3,300	3,300
100-58511.5398 MEALS / LODGING - FCS	662	2,630	2,000	1,675	1,833	2,000	2,000
TOTAL MAINTENANCE & REPAIRS	6,151	19,419	21,700	16,803	19,892	21,700	21,700
<u>SUNDRIES</u>							
100-58511.5500 INSURANCE / BONDING PRE	100	100	150	71	138	150	150
TOTAL SUNDRIES	100	100	150	71	138	150	150
TOTAL COUNTY EXTENSION	93,170	143,027	169,603	150,650	155,471	170,631	170,631

100-GENERAL FUND
 HUMAN RESOURCE
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
PERSONNEL SERVICES							
100-58611.5101 SALARY - RESOURCE DIREC	70,269	68,042	76,523	70,784	70,146	76,523	76,523
100-58611.5102 SALARIES - CLERK	38,004	39,558	40,665	37,519	37,276	40,665	40,665
EXECUTIVE ADMINISTRATIV 1	40,664.60						40,665
100-58611.5131 PAYROLL TAXES	8,195	8,173	8,963	8,119	8,216	8,963	8,963
100-58611.5141 GROUP INSURANCE	18,391	16,410	18,906	17,342	17,331	20,012	20,012
100-58611.5151 CO RETIREMENT CONTRIBUT	11,670	10,355	10,416	9,602	9,548	10,416	10,416
100-58611.5156 CO RETIREMENT SUPPLEMEN	428	326	287	265	263	281	281
100-58611.5161 WORKERS COMP INSURANCE	204	229	305	205	280	205	205
100-58611.5171 UNEMPLOYMENT	1,452	854	773	552	709	469	469
TOTAL PERSONNEL SERVICES	148,613	143,947	156,838	144,388	143,769	157,534	157,534
SUPPLIES							
100-58611.5201 OFFICE SUPPLIES	1,947	2,641	3,000	2,964	2,750	3,000	3,000
100-58611.5220 PURCHASES-NON CAPITALIZ	1,684	3,023	3,000	1,598	2,750	3,000	3,000
100-58611.5263 ADVERTISING & LEGAL NOT	0	0	500	0	458	500	500
100-58611.5290 WELLNESS PROGRAM SUPPLI	0	0	800	155	733	800	800
100-58611.5291 DONATION EXPENSES	7,676	3,133	0	0	0	0	0
TOTAL SUPPLIES	11,307	8,797	7,300	4,716	6,691	7,300	7,300
MAINTENANCE & REPAIRS							
100-58611.5378 EQUIPMENT RENTAL EXPENS	1,566	1,547	1,600	1,414	1,467	1,600	1,600
100-58611.5382 DATA PROCESSING EXPENSE	8,443	10,661	10,000	8,459	9,167	10,000	10,000
100-58611.5384 POSTAGE & FREIGHT EXPEN	57	39	500	53	458	500	500
100-58611.5390 TRAVEL / MILEAGE EXPENS	200	464	2,500	515	2,292	2,500	2,500
100-58611.5392 PRINTING & COPYING	0	480	1,000	0	917	1,000	1,000
100-58611.5394 CONFERENCES & ASSOCIATI	0	869	1,500	400	1,375	1,500	1,500
100-58611.5397 MEALS & LODGING	197	776	4,000	1,030	3,667	4,000	4,000
TOTAL MAINTENANCE & REPAIRS	10,463	14,838	21,100	11,872	19,343	21,100	21,100
SERVICES							
100-58611.5401 LEGAL & PROFESSIONAL SE	0	0	0	0	0	1,500	1,500
100-58611.5437 LAB SERVICES	3,772	4,207	10,000	5,066	9,167	10,000	10,000
100-58611.5490 PHYSICALS - EMPLOYEES	0	31	1,000	0	917	0	0
TOTAL SERVICES	3,772	4,238	11,000	5,066	10,084	11,500	11,500
SUNDRIES							
100-58611.5500 INSURANCE & BONDING PRE	0	50	100	0	92	100	100
TOTAL SUNDRIES	0	50	100	0	92	100	100
CAPITAL OUTLAY							
TOTAL HUMAN RESOURCE	174,155	171,869	196,338	166,043	179,979	197,534	197,534

100-GENERAL FUND
 SPECIAL PROJECTS
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2021-2022	2022-2023							
ACTUAL	ACTUAL							
PERSONNEL SERVICES								
100-58612.5101	SALARIES - COST OF LIVI	0	0	203,250	184,500	186,313	261,000	261,000
100-58612.5120	SALARIES - OPSG DEPUTIE	133,997	172,559	0	0	0	0	0
100-58612.5131	PAYROLL TAXES	7,385	13,201	15,549	14,114	14,253	19,967	19,967
100-58612.5151	CO RETIREMENT CONTRIBUT	11,112	15,341	0	16,135	0	23,203	23,203
100-58612.5156	COUNTY RETIREMENT SUPPL	377	449	0	480	0	626	626
100-58612.5161	WORKERS COMP. INSURANCE	5,409	4,089	0	305	0	2,930	2,930
100-58612.5171	UNEMPLOYMENT	821	600	0	1,247	0	1,044	1,044
	TOTAL PERSONNEL SERVICES	<u>159,101</u>	<u>206,238</u>	<u>218,799</u>	<u>216,781</u>	<u>200,566</u>	<u>308,770</u>	<u>308,770</u>
SERVICES								
100-58612.5400	VETERANS WALL REPAIRS	0	0	0	0	0	1,000	1,000
100-58612.5401	SP PROJECTS ELIGIBLE EX	8,810	0	0	0	0	0	0
100-58612.5405	HOTEL OCCUPANCY ELIGIBL	15,000	0	0	0	0	0	0
100-58612.5406	TIRZ ELIGIBLE EXPENDITU	0	55,000	0	0	0	0	0
100-58612.5410	ARMOR GRANT ELIGIBLE EX	0	21,985	0	0	0	0	0
100-58612.5412	BODY WORN CAMERA GRANT	14,416	0	0	0	0	0	0
100-58612.5413	SWIMMING POOL MAINTENAN	0	73,333	0	0	0	0	0
100-58612.5420	REGIONAL SOLID WASTE GR	0	0	20,200	17,879	18,517	2,321	2,321
100-58612.5468	WALMART COMMUNITY GRANT	0	998	500	500	458	0	0
	TOTAL SERVICES	<u>38,225</u>	<u>151,317</u>	<u>20,700</u>	<u>18,379</u>	<u>18,975</u>	<u>3,321</u>	<u>3,321</u>
CAPITAL OUTLAY								
100-58612.5625	VEHICLES-JUSTICE ASSTC	0	0	0	0	0	55,136	55,136
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>55,136</u>	<u>55,136</u>
TOTAL SPECIAL PROJECTS		197,326	357,555	239,499	235,160	219,541	367,227	367,227

100-GENERAL FUND
 VETERANS SERVICE
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
100-59901.5101 VETERANS SERVICE OFFICE	12,943	25,207	37,898	34,988	34,740	37,898	37,898
100-59901.5103 VETERANS SERVICE DRIVER	15,149	10,224	20,000	11,459	18,333	20,000	20,000
100-59901.5131 PAYROLL TAXES	2,144	2,662	4,396	3,554	4,030	4,429	4,429
100-59901.5141 GROUP INSURANCE	0	0	9,453	222	8,665	0	0
100-59901.5151 CO RETIREMENT CONTRIBUT	3,018	3,313	5,108	4,131	4,682	5,147	5,147
100-59901.5156 CO RETIREMENT SUPPLEMEN	111	103	141	114	129	139	139
100-59901.5161 WORKERS COMP INSURANCE	60	75	149	101	137	101	101
100-59901.5171 UNEMPLOYMENT	385	275	379	248	347	232	232
TOTAL PERSONNEL SERVICES	33,810	41,859	77,524	54,816	71,063	67,946	67,946
<u>SUPPLIES</u>							
100-59901.5201 OFFICE SUPPLIES	128	41	1,000	787	917	1,500	1,500
100-59901.5220 PURCHASES-NON CAPITALIZ	0	0	0	0	0	4,200	4,200
100-59901.5291 DONATION EXPENSES	0	0	0	0	0	1,000	1,000
TOTAL SUPPLIES	128	41	1,000	787	917	6,700	6,700
<u>MAINTENANCE & REPAIRS</u>							
100-59901.5378 EQUIPMENT RENTAL EXPENS	867	867	870	795	798	870	870
100-59901.5381 CELL PHONES & OTHER COM	0	0	0	0	0	600	600
100-59901.5382 DATA PROCESSING EXPENSE	144	165	1,000	475	917	1,500	1,500
100-59901.5384 POSTAGE & FREIGHT EXPEN	0	0	25	0	23	100	100
100-59901.5390 TRAVEL / MILEAGE EXPENS	0	440	500	415	458	1,000	1,000
100-59901.5394 CONFERENCES & ASSOCIATI	0	0	50	0	46	300	300
100-59901.5397 MEALS & LODGING	0	655	800	1,173	733	1,500	1,500
TOTAL MAINTENANCE & REPAIRS	1,011	2,126	3,245	2,858	2,975	5,870	5,870
<u>SUNDRIES</u>							
100-59901.5500 INSURANCE & BONDING PRE	0	0	50	0	46	171	171
TOTAL SUNDRIES	0	0	50	0	46	171	171
TOTAL VETERANS SERVICE	34,949	44,026	81,819	58,461	75,001	80,687	80,687
TOTAL EXPENDITURES	11,641,180	13,659,538	16,120,538	13,675,905	14,403,713	16,422,693	16,422,693
REVENUE OVER/(UNDER) EXPENDITURES	(118,162)	(224,380)	0	931,865	369,349	0	0

105-STONEGARDEN GRANT FUND
 REVENUES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
GRANTS								
105-40000.4350	INTERGOVERNMENTAL REVEN	0	0	238,505	122,850	0	74,178	74,178
TOTAL GRANTS		0	0	238,505	122,850	0	74,178	74,178
INTEREST								
TOTAL REVENUES		0	0	238,505	122,850	0	74,178	74,178

105-STONEGARDEN GRANT FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
PERSONNEL SERVICES							
105-50000.5105 SALARIES - DEPUTIES	0	0	199,086	135,783	0	62,110	62,110
105-50000.5131 PAYROLL TAXES	0	0	15,230	8,947	0	4,751	4,751
105-50000.5141 GROUP INSURANCE	0	0	0	95	0	0	0
105-50000.5151 COUNTY RETIREMENT CONTR	0	0	17,699	10,531	0	5,522	5,522
105-50000.5156 COUNTY RETIREMENT SUPPL	0	0	478	284	0	149	149
105-50000.5161 WORKERS COMP INSURANCE	0	0	4,718	1,556	0	1,397	1,397
105-50000.5171 UNEMPLOYMENT INSURANCE	0	0	1,294	563	0	248	248
TOTAL PERSONNEL SERVICES	0	0	238,505	157,760	0	74,178	74,178
TOTAL NON-DEPARTMENTAL	0	0	238,505	157,760	0	74,178	74,178
TOTAL EXPENDITURES	0	0	238,505	157,760	0	74,178	74,178
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	(34,910)	0	0	0

107-RURAL SALARY ASSTC. GRANT
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
2021-2022	2022-2023							
ACTUAL	ACTUAL							
					PB			
PERSONNEL SERVICES								
107-50000.5101	SALARIES - DEPUTIES	0	0	28,846	16,540	0	53,753	53,753
107-50000.5104	SALARIES SUPPLEMENT-DEP	0	0	64,721	90,640	0	108,275	108,275
107-50000.5105	SALARIES SUPPLEMENT-DET	0	0	25,478	37,097	0	101,575	101,575
107-50000.5131	PAYROLL TAXES	0	0	9,107	10,002	0	20,166	20,166
107-50000.5141	GROUP INSURANCE	0	0	5,514	4,082	0	10,006	10,006
107-50000.5151	COUNTY RETIREMENT CONTR	0	0	10,583	11,834	0	23,434	23,434
107-50000.5156	COUNTY RETIREMENT SUPPL	0	0	1,662	320	0	633	633
107-50000.5161	WORKERS COMPENSATION IN	0	0	4,588	1,551	0	5,930	5,930
107-50000.5171	UNEMPLOYMENT INS	0	0	631	399	0	1,054	1,054
	TOTAL PERSONNEL SERVICES	0	0	151,130	172,465	0	324,827	324,827
SUPPLIES								
107-50000.5220	PURCHASES-NON CAPITALIZ	0	0	33,461	33,000	0	25,173	25,173
	TOTAL SUPPLIES	0	0	33,461	33,000	0	25,173	25,173
CAPITAL OUTLAY								
107-50000.5625	VEHICLES	0	0	165,409	152,625	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	165,409	152,625	0	0	0
TOTAL NON-DEPARTMENTAL		0	0	350,000	358,090	0	350,000	350,000

107-RURAL SALARY ASSTC. GRANT
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
PERSONNEL SERVICES							
107-50010.5101 SALARIES - ASST CO ATTY	0	0	0	0	0	85,000	85,000
107-50010.5131 PAYROLL TAXES	0	0	0	0	0	6,503	6,503
107-50010.5141 GROUP INSURANCE	0	0	0	0	0	10,067	10,067
107-50010.5151 COUNTY RETIREMENT CONTR	0	0	0	0	0	7,557	7,557
107-50010.5156 COUNTY RETIREMENT SUPPL	0	0	0	0	0	204	204
107-50010.5161 WORKERS COMPENSATION IN	0	0	0	0	0	332	332
107-50010.5171 UNEMPLOYMENT INS	0	0	0	0	0	561	561
TOTAL PERSONNEL SERVICES	0	0	0	0	0	110,223	110,223
SUPPLIES							
107-50010.5221 ELIGIBLE EXPENDITURES	0	0	0	0	0	64,777	64,777
TOTAL SUPPLIES	0	0	0	0	0	64,777	64,777
TOTAL NON-DEPARTMENTAL	0	0	0	0	0	175,000	175,000
TOTAL EXPENDITURES	0	0	350,000	358,090	0	525,000	525,000
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	(8,090)	0	0	0

113-CDBG LOCAL HAZARD MIT
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
113-50000.5591 ELIGIBLE EXPENDITURES	0	0	100,000	0	0	100,000	100,000
TOTAL SUNDRIES	0	0	100,000	0	0	100,000	100,000
<hr/>							
TOTAL NON-DEPARTMENTAL	0	0	100,000	0	0	100,000	100,000
<hr/>							
TOTAL EXPENDITURES	0	0	100,000	0	0	100,000	100,000
<hr/>							
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	0	0	0	0
<hr/>							

126-AMERICAN RESCUE PLAN FUND
 REVENUES

		2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>GRANTS</u>								
126-40000.4350	INTERGOVERNMENTAL REVEN	1,972,101	0	0	0	0	0	0
TOTAL GRANTS		1,972,101	0	0	0	0	0	0
<u>INTEREST</u>								
126-40000.4601	EARNED INTEREST	0	0	0	0	333	0	0
TOTAL INTEREST		0	0	0	0	333	0	0
<u>OTHER FINANCING SOURCES</u>								
126-40000.4990	TRANSFER IN - FUND BALA	0	0	1,975,325	0	1,659,764	1,518,618	1,518,618
TOTAL OTHER FINANCING SOURCES		0	0	1,975,325	0	1,659,764	1,518,618	1,518,618
TOTAL REVENUES		1,972,101	0	1,975,325	0	1,660,097	1,518,618	1,518,618

126-AMERICAN RESCUE PLAN FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
126-50000.5101 SALARIES	36,000	0	44,910	0	26,903	0	0
126-50000.5131 PAYROLL TAXES	2,673	0	3,436	0	2,058	0	0
126-50000.5141 GROUP INSURANCE	0	0	9,453	0	0	0	0
126-50000.5151 COUNTY RETIREMENT CONTR	3,416	0	3,993	0	2,392	0	0
126-50000.5156 COUNTY RETIREMENT SUPPL	140	0	108	0	70	0	0
126-50000.5161 WORKERS COMPENSATION IN	0	0	165	0	105	0	0
126-50000.5171 UNEMPLOYMENT INSURANCE	129	0	238	0	211	0	0
TOTAL PERSONNEL SERVICES	42,358	0	62,301	0	31,738	0	0
MAINTENANCE & REPAIRS							
126-50000.5310 COMMUNITY/WELLNESS	0	1,318	143,682	2,997	163,980	0	0
126-50000.5311 ECONOMIC DEVELOPMENT	0	156,451	423,008	29,175	772,291	730,449	730,449
126-50000.5312 PUBLIC SAFETY/MENTAL HL	0	167,723	374,339	30,610	777,581	546,643	546,643
126-50000.5313 EMERGENCY MANAGEMENT	0	69,320	30,680	19,690	105,793	0	0
126-50000.5314 INFRASTRUCTURE	0	0	831,000	200,308	666,787	51,526	51,526
126-50000.5320 CASA CONTRIBUTION	10,000	10,000	10,000	10,000	10,579	20,000	20,000
126-50000.5321 FOOD BANK CONTRIBUTION	15,000	15,000	25,000	25,000	15,869	50,000	50,000
126-50000.5322 CHILDRENS ADVOCACY CENT	10,000	10,000	10,000	10,000	10,579	20,000	20,000
126-50000.5324 FRIO CHILD CARE BOARD	7,500	7,500	7,500	7,500	7,935	15,000	15,000
126-50000.5325 FARMERS MARKET	0	2,904	3,000	0	3,174	6,000	6,000
126-50000.5388 ALAMO REGIONAL TRANSIT	10,000	10,000	10,000	10,000	10,579	20,000	20,000
126-50000.5389 COMMUNITY COUNCIL OF SO	0	1,000	1,000	1,000	1,058	2,000	2,000
126-50000.5395 COMMUNITY ASSISTANCE-ME	4,393	4,393	4,393	4,393	4,648	12,000	12,000
126-50000.5396 FRIO CO JUNIOR LIVE STO	0	0	20,000	20,000	0	40,000	40,000
126-50000.5397 PEARSALL CHAMBER OF COM	0	0	2,500	0	0	5,000	5,000
126-50000.5398 DILLEY CHAMBER OF COMME	0	0	2,500	0	0	0	0
TOTAL MAINTENANCE & REPAIRS	56,893	455,609	1,898,602	370,674	2,550,853	1,518,618	1,518,618
SUNDRIES							
126-50000.5591 ELIGIBLE EXPENDITURES	1,119,079	52,274	14,422	6,109	51,819	0	0
TOTAL SUNDRIES	1,119,079	52,274	14,422	6,109	51,819	0	0
TOTAL NON-DEPARTMENTAL	1,218,329	507,883	1,975,325	376,782	2,634,409	1,518,618	1,518,618
TOTAL EXPENDITURES	1,218,329	507,883	1,975,325	376,782	2,634,409	1,518,618	1,518,618
REVENUE OVER/(UNDER) EXPENDITURES	753,772	(507,883)	0	(376,782)	(974,312)	0	0

200-ROAD & BRIDGE FUND
 REVENUES

		2021-2022	2022-2023	2023-2024			2024-2025	
		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
							PB	
TAXES & FEES								
200-40000.4100	AD VALOREM TAXES - CURR	2,392,406	2,866,788	3,249,869	3,292,161	2,979,047	3,604,328	3,604,328
200-40000.4101	AD VALOREM TAXES - DELI	331,338	133,601	68,317	229,412	62,624	68,317	68,317
200-40000.4112	VEHICLE REGISTRATION FE	439,011	441,025	440,000	430,925	403,333	440,000	440,000
TOTAL TAXES & FEES		3,162,755	3,441,415	3,758,186	3,952,498	3,445,004	4,112,645	4,112,645
LICENSES & PERMITS								
200-40000.4201	MISC PERMIT FEES	0	(50)	500	0	458	500	500
200-40000.4202	ENVIRONMENTAL (SEPTIC)	20,080	18,170	10,000	15,430	9,167	10,000	10,000
200-40000.4204	UTILITY PERMITS	9,300	1,650	8,000	3,750	7,333	8,000	8,000
200-40000.4205	SUBDIVISION PERMITS	1,050	1,600	1,000	1,230	917	1,000	1,000
TOTAL LICENSES & PERMITS		30,430	21,370	19,500	20,410	17,875	19,500	19,500
GRANTS								
200-40000.4350	INTERGOVERNMENTAL REVEN	0	63,442	5,000	65,306	0	5,000	5,000
TOTAL GRANTS		0	63,442	5,000	65,306	0	5,000	5,000
OTHER REVENUE								
200-40000.4539	TAX COLLECTOR OFFICE FE	39,437	40,943	42,000	35,354	38,500	42,000	42,000
200-40000.4541	JP #1 FINE REVENUES	98,033	57,773	150,000	33,346	137,500	150,000	150,000
200-40000.4542	JP #2 FINE REVENUE	43,562	46,945	60,000	54,377	55,000	60,000	60,000
200-40000.4543	JP #3 FINE REVENUE	14,492	25,805	30,000	24,432	27,500	30,000	30,000
200-40000.4544	JP #4 FINE REVENUE	22,449	34,136	40,000	25,666	36,667	40,000	40,000
TOTAL OTHER REVENUE		217,972	205,602	322,000	173,175	295,167	322,000	322,000
INTEREST								
200-40000.4601	INTEREST	8,779	35,147	9,000	80,035	0	9,000	9,000
TOTAL INTEREST		8,779	35,147	9,000	80,035	0	9,000	9,000
MISCELLANEOUS REVENUE								
200-40000.4854	MAP & SIGN PROCEEDS	40	135	350	0	321	350	350
200-40000.4855	INTERLOCAL REVENUE	0	0	30,000	0	27,500	30,000	30,000
200-40000.4863	TX DOT REIMBURSEMENT	0	1,866	974,694	106,802	893,470	693,955	693,955
200-40000.4865	MISCELLANEOUS REVENUES	55,623	95,587	10,000	324	9,167	10,000	10,000
200-40000.4866	PROCEEDS FROM INSURANCE	7,378	7,225	5,000	8,080	4,583	5,000	5,000
200-40000.4867	PARK REVENUES	5,225	3,475	6,000	4,025	5,500	6,000	6,000
TOTAL MISCELLANEOUS REVENUE		68,266	108,288	1,026,044	119,232	940,541	745,305	745,305
OTHER FINANCING SOURCES								
200-40000.4902	SALE OF ASSETS	213,051	0	150,000	6,202	137,500	150,000	150,000
200-40000.4990	TRANSFER IN - FUND BALA	0	0	10,575	0	9,694	2,408,871	2,408,871
	ROAD PROJECTS - TXDOT	1 94,485.33						94,485
	PHASE III - DESIGN - PO	1 195,335.00						195,335
	PHASE III - CONSTURCTIO	1 2,119,051.00						2,119,051
TOTAL OTHER FINANCING SOURCES		213,051	0	160,575	6,202	147,194	2,558,871	2,558,871
TOTAL REVENUES		3,701,253	3,875,263	5,300,305	4,416,858	4,845,781	7,772,322	7,772,322

200-ROAD & BRIDGE FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

			2023-2024			2024-2025		
			CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED	
			BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	
						PB		
2021-2022	2022-2023							
ACTUAL	ACTUAL							
<u>PERSONNEL SERVICES</u>								
200-50000.5101		SALARIES - COMMISSIONER	165,592	190,227	193,852	178,941	177,698	193,852
		COUNTY COMMISSIONER #1	1 49,844.42					49,844
		COUNTY COMMISSIONER #2	1 47,081.53					47,082
		COUNTY COMMISSIONER #3	1 49,844.90					49,845
		COUNTY COMMISSIONER #4	1 47,081.53					47,082
200-50000.5102		ROAD ENGINEER	140,539	61,941	0	0	0	0
200-50000.5103		SALARIES - ADMINISTRATO	181,941	212,482	138,566	129,830	127,019	140,641
		CO. ROAD ADMINISTRATOR	1 72,416.96					72,417
		ROAD SUPERVISOR	1 68,224.00					68,224
200-50000.5104		COMM CRT LEGAL COUNSEL	20,077	20,000	20,000	18,462	18,333	20,000
200-50000.5105		SALARIES - ROAD EQUIPME	348,320	318,681	472,972	451,895	433,558	580,490
		ROAD TECH I - #1	1 33,508.80					33,509
		ROAD TECH I - #2	1 43,879.14					43,879
		ROAD TECH I - #3	1 41,538.33					41,538
		ROAD TECH I - #4	1 37,722.26					37,722
		ROAD TECH I - #5	1 40,144.00					40,144
		ROAD TECH I - #6	1 38,625.60					38,626
		ROAD TECH I - #7	1 39,624.00					39,624
		ROAD TECH I - #8	1 37,115.30					37,115
		ROAD TECH I - #9	1 33,716.80					33,717
		ROAD TECH I - #10	1 34,777.60					34,778
		ROAD TECH I - #11	1 44,241.95					44,242
		ROAD TECH I - #12	1 55,845.86					55,846
		ROAD TECH I - #13	1 33,250.00					33,250
		ROAD TECH I - #14	1 33,250.00					33,250
		ROAD TECH I - #15	1 33,250.00					33,250
200-50000.5106		SALARIES - DRIVERS	397,128	444,972	612,129	541,616	561,118	603,809
		ROAD TECH II - #1	1 52,370.07					52,370
		ROAD TECH II - #2	1 51,871.38					51,871
		ROAD TECH II - #3	1 50,913.34					50,913
		ROAD TECH II - #4	1 44,636.80					44,637
		ROAD TECH II - #5	1 39,436.42					39,436
		ROAD TECH II - #6	1 45,780.80					45,781
		ROAD TECH II - #7	1 40,492.02					40,492
		ROAD TECH II - #8	1 50,709.82					50,710
		ROAD TECH II - #9	1 42,124.04					42,124
		ROAD TECH II - #10	1 39,540.80					39,541
		ROAD TECH II - #11	1 37,460.00					37,460
		ROAD TECH II - #12	1 52,462.92					52,463
		ROAD TECH II - #13	1 56,010.14					56,010
200-50000.5107		SALARIES - MECHANICS	132,027	175,695	186,539	137,906	170,994	186,539
		ROAD TECH III / CHIEF M	1 59,412.45					59,412
		ROAD TECH III / MECHANI	1 49,490.93					49,491
		ROAD TECH II / MECHANIC	1 40,175.34					40,175
		ROAD TECH II / MECHANIC	1 37,460.00					37,460
200-50000.5108		SALARIES - ENVIRONMENTA	46,207	0	89,820	0	82,335	44,910
		ROAD TECH III/ENVIRO IN	1 44,910.00					44,910

200-ROAD & BRIDGE FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
200-50000.5115	SALARIES - CLERICAL	81,544	71,144	84,415	70,387	77,380	84,415	84,415
	OFFICE SUPERVISOR 1	55,514.56						55,515
	CLERK I 1	28,900.00						28,900
200-50000.5121	SALARIES - COST OF LIVI	0	0	58,500	52,500	53,625	70,000	70,000
200-50000.5131	PAYROLL TAXES	109,755	110,023	137,544	117,519	126,082	147,578	147,578
200-50000.5141	GROUP INSURANCE	324,169	290,286	368,662	299,174	337,940	410,239	410,239
200-50000.5151	COUNTY RETIREMENT CONTR	163,220	142,403	159,441	140,263	146,154	171,102	171,102
200-50000.5156	COUNTY RETIREMENT SUPPL	6,000	4,444	4,394	3,885	4,028	4,619	4,619
200-50000.5161	WORKERS COMP INSURANCE	54,853	62,604	87,460	59,667	80,172	64,272	64,272
200-50000.5171	UNEMPLOYMENT INSURANCE	23,966	10,156	10,426	7,101	9,557	6,843	6,843
	TOTAL PERSONNEL SERVICES	2,195,337	2,115,057	2,624,720	2,209,145	2,405,993	2,729,309	2,729,309
SUPPLIES								
200-50000.5201	OFFICE SUPPLIES	4,470	5,661	6,000	4,274	5,500	6,000	6,000
200-50000.5212	SHOP SUPPLIES	7,941	8,720	15,000	13,089	13,750	15,000	15,000
200-50000.5220	PURCHASES - NON CAPITAL	21,686	17,534	15,000	8,405	13,750	15,000	15,000
200-50000.5241	BATTERIES, TIRES & TUBE	44,586	47,017	70,000	79,902	64,167	100,000	100,000
200-50000.5242	FUEL	0	770	0	0	0	0	0
200-50000.5243	LUBRICANTS	16,292	8,925	20,000	16,120	18,333	50,000	50,000
200-50000.5245	CHEMICAL SPRAYS	3,338	26,339	30,000	2,688	27,500	30,000	30,000
200-50000.5251	HAND TOOLS & PARTS	5,628	6,940	10,000	4,999	9,167	10,000	10,000
200-50000.5252	MEMBERSHIP FEES	39	384	3,000	90	2,750	1,000	1,000
200-50000.5255	ROAD SIGNS	45,581	28,588	50,000	24,132	45,833	50,000	50,000
200-50000.5261	UNIFORMS	16,901	23,675	25,000	24,542	22,917	35,000	35,000
200-50000.5280	SAFETY SUPPLIES	4,424	10,282	15,000	10,655	13,750	20,000	20,000
200-50000.5291	MISCELLANEOUS	3,724	1,950	2,000	2,397	1,833	2,000	2,000
	TOTAL SUPPLIES	174,610	186,786	261,000	191,293	239,250	334,000	334,000
MAINTENANCE & REPAIRS								
200-50000.5301	VEHICLE & EQUIPMENT REP	248,585	212,679	200,000	226,224	183,333	300,000	300,000
200-50000.5346	PARK MAINTENANCE	44,568	31,433	25,000	16,265	22,917	25,000	25,000
200-50000.5347	SWIMMING POOL MAINTENAN	23,500	23,500	23,500	23,500	21,542	23,500	23,500
200-50000.5373	AIRPORT MAINTENANCE	2	365	5,000	0	4,583	0	0
200-50000.5377	TIRE REPAIRS	1,530	5,402	5,000	3,509	4,583	5,000	5,000
200-50000.5380	DRAINAGE STRUCTURES	0	732	80,000	17,805	73,333	80,000	80,000
200-50000.5381	TRAFFIC MANAGEMENT	0	38,200	55,000	0	50,417	40,000	40,000
200-50000.5391	MISCELLANEOUS REPAIRS	5,331	3,675	5,000	20,099	4,583	10,000	10,000
	TOTAL MAINTENANCE & REPAIRS	323,517	315,986	398,500	307,402	365,291	483,500	483,500
SERVICES								
200-50000.5400	GENERAL CONTRACTORS	0	200,780	815,164	297,724	747,234	3,027,743	3,027,743
200-50000.5401	CONSULTANT & CONTRACT S	16,628	141,594	631,725	595,974	579,081	323,770	323,770
200-50000.5405	EQUIPMENT RENTAL	0	23,148	50,000	47,140	45,833	100,000	100,000
200-50000.5440	CELL PHONES & OTHER COM	5,847	7,099	6,300	5,034	5,775	6,300	6,300
200-50000.5441	DATA PROCESSING	3,650	12,779	15,000	4,697	13,750	15,000	15,000
200-50000.5442	POSTAGE	90	192	200	1	183	200	200
200-50000.5443	FREIGHT	9,231	5,610	8,000	3,868	7,333	8,000	8,000
200-50000.5460	PROFESSIONAL LICENSES	1,534	1,553	3,000	998	2,750	3,000	3,000
200-50000.5461	ADVERTISING & LEGAL	591	681	500	807	458	500	500
200-50000.5464	TRAVEL / MILEAGE - COMM	739	1,870	2,000	2,595	1,833	5,000	5,000

200-ROAD & BRIDGE FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
200-50000.5465	TRAVEL / MILEAGE EXPENS	462	527	2,500	0	2,292	2,500	2,500
200-50000.5466	CONFERENCES - R & B	5,757	1,260	3,000	720	2,750	3,000	3,000
200-50000.5467	CONFERENCES - COMMISSIO	1,495	2,240	4,000	1,925	3,667	4,000	4,000
200-50000.5468	MEALS & LODGING COMMISS	2,197	4,700	6,000	5,713	5,500	8,000	8,000
200-50000.5469	MEALS & LODGING	2,618	3,148	3,000	0	2,750	3,000	3,000
200-50000.5471	OFFICE EQUIPMENT RENTAL	2,619	2,520	2,500	2,398	2,292	2,500	2,500
200-50000.5476	INSURANCE & BONDING	45,304	53,016	70,000	54,479	64,167	65,000	65,000
200-50000.5493	HAZMAT DISPOSAL	1,910	10,331	20,000	9,877	18,333	20,000	20,000
200-50000.5495	OTHER SERVICES	400	2,396	3,000	55	2,750	3,000	3,000
TOTAL SERVICES		101,072	475,444	1,645,889	1,034,006	1,508,731	3,600,513	3,600,513
SUNDRIES								
200-50000.5510	CONTINGENCIES	0	0	10,000	0	9,167	25,000	25,000
200-50000.5511	CONTINGENCIES - SALARIE	0	0	10,196	0	9,346	0	0
TOTAL SUNDRIES		0	0	20,196	0	18,513	25,000	25,000
CAPITAL OUTLAY								
200-50000.5625	VEHICLES	41,645	36,000	100,000	0	91,667	100,000	100,000
200-50000.5631	HEAVY ROAD EQUIPMENT	258,561	161,302	150,000	44,140	137,500	400,000	400,000
200-50000.5632	EQUIPMENT - OTHER PURCH	17,526	70,839	100,000	0	91,667	100,000	100,000
TOTAL CAPITAL OUTLAY		317,732	268,141	350,000	44,140	320,834	600,000	600,000
TOTAL NON-DEPARTMENTAL		3,112,267	3,361,414	5,300,305	3,785,986	4,858,612	7,772,322	7,772,322
TOTAL EXPENDITURES		3,112,267	3,361,414	5,300,305	3,785,986	4,858,612	7,772,322	7,772,322
REVENUE OVER/(UNDER) EXPENDITURES		588,986	513,849	0	630,871	(12,831)	0	0

201-FM & LATERAL ROAD FUND
 REVENUES

	2021-2022	2022-2023	2023-2024			2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET	
TAXES & FEES								
201-40000.4100	CURRENT AD VALOREM TAX	798,746	980,795	1,085,030	1,099,276	994,611	1,203,536	1,203,536
201-40000.4101	DELINQUENT AD VAL TAX	110,701	46,976	30,877	76,685	28,304	30,877	30,877
	TOTAL TAXES & FEES	909,447	1,027,771	1,115,907	1,175,961	1,022,915	1,234,414	1,234,414
INTEREST								
201-40000.4600	INTEREST ON INVESTMENTS	4,190	13,442	8,000	30,628	7,333	8,000	8,000
201-40000.4610	INTERGOVERNMENTAL REVEN	16,504	16,464	15,000	19,260	13,750	15,000	15,000
	TOTAL INTEREST	20,694	29,906	23,000	49,889	21,083	23,000	23,000
MISCELLANEOUS REVENUE								
201-40000.4863	TX DOT REIMBURSEMENT	103,553	0	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	103,553	0	0	0	0	0	0
OTHER FINANCING SOURCES								
201-40000.4950	TRANSFER IN - FUND BALA	0	0	121,093	0	111,002	120,586	120,586
	TOTAL OTHER FINANCING SOURCES	0	0	121,093	0	111,002	120,586	120,586
TOTAL REVENUES								
		1,033,694	1,057,677	1,260,000	1,225,850	1,155,000	1,378,000	1,378,000

201-FM & LATERAL ROAD FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>SUPPLIES</u>								
201-50000.5232	ROAD MATERIALS	467,581	475,797	985,000	419,832	902,917	898,000	898,000
201-50000.5242	FUEL	294,909	272,516	275,000	295,480	252,083	480,000	480,000
TOTAL SUPPLIES		762,490	748,313	1,260,000	715,312	1,155,000	1,378,000	1,378,000
<u>SERVICES</u>								
201-50000.5401	GENERAL CONTRACTORS	408,761	0	0	0	0	0	0
201-50000.5402	CONSULTANT & CONTRACTED	44,670	460	0	0	0	0	0
201-50000.5405	EQUIPMENT RENTAL	67,095	785	0	0	0	0	0
TOTAL SERVICES		520,525	1,245	0	0	0	0	0
TOTAL NON-DEPARTMENTAL		1,283,015	749,558	1,260,000	715,312	1,155,000	1,378,000	1,378,000
TOTAL EXPENDITURES		1,283,015	749,558	1,260,000	715,312	1,155,000	1,378,000	1,378,000
REVENUE OVER/(UNDER) EXPENDITURES		(249,321)	308,118	0	510,538	0	0	0

202-WIC PROGRAM FUND
 REVENUES

		2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
GRANTS								
202-40000.4350	INTERGOVERNMENTAL REVEN	350,761	354,685	400,044	268,898	366,707	308,281	308,281
	WIC FUNDING	1 196,765.00						196,765
	PEER COUNSELOR	1 40,000.00						40,000
	REGISTERED DIETITIAN	1 8,000.00						8,000
	SNAP-ED	1 17,000.00						17,000
	LACTATION SERVICES	1 14,500.00						14,500
	EXTRA FUNDING	1 32,016.00						32,016
	TOTAL GRANTS	<u>350,761</u>	<u>354,685</u>	<u>400,044</u>	<u>268,898</u>	<u>366,707</u>	<u>308,281</u>	<u>308,281</u>
INTEREST								
	TOTAL REVENUES	<u>350,761</u>	<u>354,685</u>	<u>400,044</u>	<u>268,898</u>	<u>366,707</u>	<u>308,281</u>	<u>308,281</u>

202-WIC PROGRAM FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
202-50000.5101 SALARIES - NURSE DIRECT	55,093	70,481	70,859	70,073	64,954	70,859	70,859
DIRECTOR	1 70,859.44						70,859
202-50000.5105 SALARIES - PEER COUNSEL	17,418	1,460	23,119	0	21,192	0	0
202-50000.5115 SALARIES - ASSISTANTS	62,093	72,312	80,748	77,743	74,019	80,748	80,748
WIC ASSISTANT	1 46,568.83						46,569
CLERK II	1 34,179.60						34,180
202-50000.5118 SALARIES - EMPLOYEE RET	0	0	13,609	0	12,475	0	0
202-50000.5119 SALARIES - CVB-OT	0	6,571	3,402	0	3,119	0	0
202-50000.5131 PAYROLL TAXES	9,935	11,260	14,668	11,103	13,446	11,598	11,598
202-50000.5141 GROUP INSURANCE	25,291	25,005	28,359	26,013	25,996	30,018	30,018
202-50000.5151 COUNTY RETIREMENT CONTR	14,457	14,251	17,045	13,098	15,625	13,479	13,479
202-50000.5156 COUNTY RETIREMENT SUPPL	530	441	468	362	429	365	365
202-50000.5161 WORKERS COMPENSATION IN	354	384	671	381	615	380	380
202-50000.5171 UNEMPLOYMENT INSURANCE	1,741	1,189	1,411	758	1,293	608	608
TOTAL PERSONNEL SERVICES	186,912	203,354	254,360	199,531	233,163	208,055	208,055
SUPPLIES							
202-50000.5201 OFFICE SUPPLIES	4,674	4,464	2,000	2,056	1,833	2,000	2,000
202-50000.5210 MEDICAL SUPPLIES	1,340	690	2,000	373	1,833	2,000	2,000
202-50000.5215 LACTATION SUPPLIES	0	7,142	24,500	1,951	22,458	19,500	19,500
202-50000.5220 PURCHASES - NON CAPITAL	3,839	0	2,500	0	2,292	2,400	2,400
202-50000.5291 MISCELLANEOUS SUPPLIES	14,371	2,970	2,000	1,238	1,833	2,000	2,000
202-50000.5295 OUTREACH SUPPLIES	20,039	3,619	17,300	7,701	15,858	15,000	15,000
TOTAL SUPPLIES	44,264	18,884	50,300	13,320	46,107	42,900	42,900
MAINTENANCE & REPAIRS							
202-50000.5301 MOTOR VEHICLE REPAIRS	0	0	600	9	550	600	600
202-50000.5310 BATTERIES, TIRES, & TUB	0	0	600	0	550	1,400	1,400
202-50000.5311 FUEL & LUBRICANTS	0	0	600	39	550	600	600
TOTAL MAINTENANCE & REPAIRS	0	0	1,800	48	1,650	2,600	2,600
SERVICES							
202-50000.5401 CONTRACT SERVICES - DIE	7,574	336	20,000	0	18,333	8,000	8,000
202-50000.5442 POSTAGE & FREIGHT	518	174	800	5	733	800	800
202-50000.5444 TELEPHONE/COMMUNICATION	3,883	2,355	1,652	710	1,514	4,000	4,000
202-50000.5463 ADVERTISING & LEGAL	0	0	500	555	458	1,000	1,000
202-50000.5465 TRAVEL / MILEAGE EXPENS	2,075	1,459	2,500	237	2,292	4,500	4,500
202-50000.5466 CONFERENCES & ASSOCIATI	725	725	3,500	1,880	3,208	4,000	4,000
202-50000.5467 MEALS & LODGING	2,379	2,379	5,500	672	5,042	5,500	5,500
202-50000.5471 EQUIPMENT RENTAL - OFFI	3,892	5,214	4,100	2,323	3,758	4,100	4,100
202-50000.5476 INSURANCE & BONDING	0	0	0	0	0	510	510
202-50000.5495 OTHER SERVICES	145,324	45,443	55,032	3,546	50,446	22,316	22,316
TOTAL SERVICES	166,369	58,084	93,584	9,929	85,784	54,726	54,726
TOTAL NON-DEPARTMENTAL							
	397,546	280,322	400,044	222,827	366,704	308,281	308,281
TOTAL EXPENDITURES							
	397,546	280,322	400,044	222,827	366,704	308,281	308,281

205-COUNTY CLERK RECORDS MGT
 REVENUES

		(----- 2023-2024 -----)			(----- 2024-2025 -----)			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>GRANTS</u>								
205-40000.4304	RECORDS MANAGEMENT FEES	24,245	26,370	25,000	22,550	2,046	25,000	25,000
TOTAL GRANTS		24,245	26,370	25,000	22,550	2,046	25,000	25,000
<u>INTEREST</u>								
205-40000.4601	NOW INTEREST	448	550	150	338	1,181	150	150
TOTAL INTEREST		448	550	150	338	1,181	150	150
<u>MISCELLANEOUS REVENUE</u>								
<u>OTHER FINANCING SOURCES</u>								
TOTAL REVENUES		24,693	26,920	25,150	22,888	3,227	25,150	25,150

205-COUNTY CLERK RECORDS MGT
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
205-50000.5119 SALARIES - PART TIME CL	18,137	17,770	20,000	15,544	11,611	20,000	20,000
205-50000.5131 PAYROLL TAXES	1,362	1,359	1,530	1,197	811	1,530	1,530
205-50000.5151 COUNTY RETIREMENT CONTR	0	0	1,779	1,323	0	1,779	1,779
205-50000.5156 COUNTY RETIREMENT SUPPL	0	0	49	36	0	49	49
205-50000.5161 WORKERS COMPENSATION IN	35	37	78	35	101	78	78
205-50000.5171 UNEMPLOYMENT INSURANCE	221	141	133	80	0	133	133
TOTAL PERSONNEL SERVICES	19,756	19,306	23,568	18,216	12,524	23,568	23,568
<u>SUPPLIES</u>							
205-50000.5201 OFFICE SUPPLIES	55	0	1,582	0	0	1,582	1,582
TOTAL SUPPLIES	55	0	1,582	0	0	1,582	1,582
<u>SERVICES</u>							
205-50000.5449 RECORD PRESERVATION EXP	0	150,000	0	0	0	0	0
TOTAL SERVICES	0	150,000	0	0	0	0	0
TOTAL NON-DEPARTMENTAL	19,811	169,306	25,150	18,216	12,524	25,150	25,150
TOTAL EXPENDITURES	19,811	169,306	25,150	18,216	12,524	25,150	25,150
REVENUE OVER/(UNDER) EXPENDITURES	4,882	(142,386)	0	4,672	(9,297)	0	0

206-TX JUVENILE PROBATION FND
 REVENUES

		2023-2024			2024-2025	
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
					PB	
2021-2022	2022-2023					
ACTUAL	ACTUAL					
GRANTS						
206-40000.4313	"N" - INTERGOVERNMENTAL	3,106	1,674	0	0	0
206-40000.4321	GRANT REV - BASIC SUPER	79,229	80,967	0	0	0
206-40000.4322	GRANT REV - COMMUNITY P	82,529	80,646	0	0	0
206-40000.4323	GRANT REV - COMMITMENT	8,952	9,096	0	0	0
206-40000.4350	"R" - INTERGOVERNMENTAL	7,700	3,353	0	0	0
206-40000.4360	STATE AID FORMULA FUNDS	0	0	213,828	209,480	209,480
206-40000.4361	SALARY ADJUSTMENT GRANT	0	0	17,183	34,930	34,930
206-40000.4362	RISK & NEEDS ASSESSMENT	0	0	3,353	4,000	4,000
TOTAL GRANTS		181,516	175,736	234,364	214,834	248,410
MISCELLANEOUS REVENUE						
OTHER FINANCING SOURCES						
TOTAL REVENUES		181,516	175,736	234,364	214,834	248,410

206-TX JUVENILE PROBATION FND
JUVENILE PROBATION "N"
DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUPPLIES							
SERVICES							
206-50008.5403 THERAPY "N"	1,470	1,470	0	0	0	0	0
TOTAL SERVICES	1,470	1,470	0	0	0	0	0
TOTAL JUVENILE PROBATION "N"	1,470	1,470	0	0	0	0	0

206-TX JUVENILE PROBATION FND
 BASIC SUPERVISION
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
PERSONNEL SERVICES							
206-50021.5106 SALARIES - PROBATION OF	66,081	60,581	0	0	0	0	0
206-50021.5131 PAYROLL TAXES	4,972	4,785	0	0	0	0	0
206-50021.5151 CO RETIREMENT CONTRIB	7,111	6,066	0	0	0	0	0
206-50021.5156 CO RETIREMENT SUPPLEMEN	261	190	0	0	0	0	0
206-50021.5161 WORKER COMP	200	204	0	0	0	0	0
206-50021.5171 UNEMPLOYMENT	874	556	0	0	0	0	0
TOTAL PERSONNEL SERVICES	79,499	72,382	0	0	0	0	0
TOTAL BASIC SUPERVISION	79,499	72,382	0	0	0	0	0

206-TX JUVENILE PROBATION FND
 COMMUNITY PROGRAM
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
PERSONNEL SERVICES							
206-50022.5106 SALARIES - PROBATION OF	68,473	56,302	0	0	0	0	0
206-50022.5131 PAYROLL TAXES	4,815	4,199	0	0	0	0	0
206-50022.5151 CO RETIREMENT CONTRIB	7,380	5,683	0	0	0	0	0
206-50022.5156 CO RETIREMENT SUPPLEMEN	271	179	0	0	0	0	0
206-50022.5161 WORKER COMP	203	203	0	0	0	0	0
206-50022.5171 UNEMPLOYMENT	908	512	0	0	0	0	0
TOTAL PERSONNEL SERVICES	82,051	67,079	0	0	0	0	0
TOTAL COMMUNITY PROGRAM	82,051	67,079	0	0	0	0	0

206-TX JUVENILE PROBATION FND
 COMMITMENT DIVERSION
 DEPARTMENTAL EXPENDITURES

		(----- 2023-2024 -----)			(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	
PERSONNEL SERVICES							
206-50023.5101	SALARIES - CHIEF	7,462	6,807	0	0	0	0
206-50023.5131	PAYROLL TAXES	547	524	0	0	0	0
206-50023.5151	CO RETIREMENT CONTRIB	803	682	0	0	0	0
206-50023.5156	CO RETIREMENT SUPPLEMEN	30	21	0	0	0	0
206-50023.5161	WORKER COMP	22	23	0	0	0	0
206-50023.5171	UNEMPLOYMENT	97	64	0	0	0	0
	TOTAL PERSONNEL SERVICES	8,961	8,121	0	0	0	0
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TOTAL COMMITMENT DIVERSION		8,961	8,121	0	0	0	0

206-TX JUVENILE PROBATION FND
 DIRECT SUPERVISION
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
PERSONNEL SERVICES							
206-50025.5105 SALARIES - CHIEF PROBATION OFFICER 1	0	886	7,677	7,095	7,037	7,677	7,677
206-50025.5106 SALARIES - PROBATION OF ASSISTANT CHIEF PROBATION OFFICER #1	0	17,861	154,795	143,005	141,895	154,795	154,795
206-50025.5115 SALARIES - ASSISTANTS COURT INTAKE ASSISTANT 1	0	0	0	0	0	3,000	3,000
206-50025.5131 PAYROLL TAXES	0	926	13,639	11,913	12,502	15,128	15,128
206-50025.5151 COUNTY RETIREMENT CONTR	0	1,111	13,420	13,332	12,302	15,010	15,010
206-50025.5156 COUNTY RETIREMENT SUPPL	0	33	390	369	358	397	397
206-50025.5161 WORKERS COMPENSATION	0	0	759	378	696	617	617
206-50025.5171 UNEMPLOYMENT	0	0	1,167	842	1,070	672	672
TOTAL PERSONNEL SERVICES	0	20,817	191,848	176,934	175,860	197,298	197,298
SUPPLIES							
206-50025.5220 OPERATING EXPENDITURES	0	0	12,300	8,505	11,275	2,664	2,664
TOTAL SUPPLIES	0	0	12,300	8,505	11,275	2,664	2,664
SERVICES							
206-50025.5403 COMMUNITY BASE PROGRAM	0	255	4,680	720	4,290	7,939	7,939
206-50025.5465 TRAVEL AND TRAINING EXP	0	0	5,000	1,949	4,583	1,579	1,579
TOTAL SERVICES	0	255	9,680	2,669	8,873	9,518	9,518
TOTAL DIRECT SUPERVISION	0	21,072	213,828	188,109	196,008	209,480	209,480

206-TX JUVENILE PROBATION FND
 SALARY ADJ GRANT
 DEPARTMENTAL EXPENDITURES

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024			2024-2025	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
206-50026.5105 SALARIES - CHIEF PROBAT	0	561	4,864	4,490	4,459	9,971	9,971
CHIEF PROBATION OFFICER 1	9,971.00						9,971
206-50026.5106 SALARIES - PROBATION OF	0	1,264	10,957	10,114	10,044	22,312	22,312
ASSISTANT PROBATION OFF 1	8,979.00						8,979
PROBATION OFFICER #1 1	7,333.00						7,333
PROBATION OFFICER #2 1	6,000.00						6,000
206-50026.5131 PAYROLL TAXES	0	89	0	262	0	0	0
206-50026.5151 COUNTY RETIREMENT CONTR	0	108	1,323	1,298	1,213	2,570	2,570
206-50026.5156 COUNTY RETIREMENT SUPPL	0	3	40	36	37	77	77
TOTAL PERSONNEL SERVICES	0	2,025	17,183	16,200	15,753	34,930	34,930
TOTAL SALARY ADJ GRANT	0	2,025	17,183	16,200	15,753	34,930	34,930

206-TX JUVENILE PROBATION FND
 RISK & NEEDS ASSESSMENT
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2021-2022	2022-2023							
ACTUAL	ACTUAL							
SUNDRIES								
206-50030.5591	ELIGIBLE EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,353</u>	<u>3,353</u>	<u>3,075</u>	<u>4,000</u>	<u>4,000</u>
	TOTAL SUNDRIES	0	0	3,353	3,353	3,075	4,000	4,000
TOTAL RISK & NEEDS ASSESSMENT								
		0	0	3,353	3,353	3,075	4,000	4,000

206-TX JUVENILE PROBATION FND
 JUVENILE PROBATION "R"
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
206-50050.5591 ELIGIBLE EXPENDITURES	3,353	3,353	0	0	0	0	0
TOTAL SUNDRIES	3,353	3,353	0	0	0	0	0
<hr/>							
TOTAL JUVENILE PROBATION "R"	3,353	3,353	0	0	0	0	0
<hr/>							
TOTAL EXPENDITURES	175,333	175,501	234,364	207,661	214,836	248,410	248,410
<hr/>							
REVENUE OVER/ (UNDER) EXPENDITURES	6,183	234	0	26,703	(2)	0	0
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208-FRIO CO JUVENILE SUPRVSRY
 REVENUES

	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>COMMISARY</u>							
208-40000.4417 JUVENILE PROBATION SUPE	135	1,230	1,000	0	0	1,000	1,000
TOTAL COMMISARY	135	1,230	1,000	0	0	1,000	1,000
<u>INTEREST</u>							
<u>MISCELLANEOUS REVENUE</u>							
<u>OTHER FINANCING SOURCES</u>							
208-40000.4990 TRANSFER IN - FUND BALA	0	0	2,000	0	0	2,000	2,000
TOTAL OTHER FINANCING SOURCES	0	0	2,000	0	0	2,000	2,000
TOTAL REVENUES	135	1,230	3,000	0	0	3,000	3,000

208-FRIO CO JUVENILE SUPRVSRY
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
208-50000.5591 ELIGIBLE EXPENDITURES	<u>73</u>	<u>38</u>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
TOTAL SUNDRIES	73	38	3,000	0	0	3,000	3,000
TOTAL NON-DEPARTMENTAL	73	38	3,000	0	0	3,000	3,000
TOTAL EXPENDITURES	<u>73</u>	<u>38</u>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
REVENUE OVER/ (UNDER) EXPENDITURES	<u>62</u>	<u>1,192</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

209-CO CLERK ARCHIVE FUND
 ELIGIBLE EXPENDITURES
 DEPARTMENTAL EXPENDITURES

		(----- 2023-2024 -----)			(----- 2024-2025 -----)			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
SUNDRIES								
209-50000.5591	ELIGIBLE EXPENDITURES	<u>6,153</u>	<u>54,480</u>	<u>20,000</u>	<u>893</u>	<u>2,500</u>	<u>20,000</u>	<u>20,000</u>
	TOTAL SUNDRIES	6,153	54,480	20,000	893	2,500	20,000	20,000
<hr/>								
	TOTAL ELIGIBLE EXPENDITURES	6,153	54,480	20,000	893	2,500	20,000	20,000
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	TOTAL EXPENDITURES	<u>6,153</u>	<u>54,480</u>	<u>20,000</u>	<u>893</u>	<u>2,500</u>	<u>20,000</u>	<u>20,000</u>
<hr/>								
	REVENUE OVER/ (UNDER) EXPENDITURES	<u>23,612</u>	<u>(27,510)</u>	<u>0</u>	<u>22,132</u>	<u>56,790</u>	<u>0</u>	<u>0</u>
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210-CO DIST CLERK ARCHIVE
 ELIGIBLE EXPENDITURES
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>MAINTENANCE & REPAIRS</u>							
210-50000.5391 ELIGIBLE EXPENDITURES	0	0	8,100	0	0	8,100	8,100
TOTAL MAINTENANCE & REPAIRS	0	0	8,100	0	0	8,100	8,100
<hr/>							
TOTAL ELIGIBLE EXPENDITURES	0	0	8,100	0	0	8,100	8,100
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TOTAL EXPENDITURES	0	0	8,100	0	0	8,100	8,100
<hr/>							
REVENUE OVER/ (UNDER) EXPENDITURES	648	380	0	170	3,850	0	0
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403-SHERIFF'S SEIZED FUNDS
 REVENUES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>INTEREST</u>							
<u>MISCELLANEOUS REVENUE</u>							
403-40000.4800 SEIZED FUNDS	6,109	4,789	20,000	0	0	75,000	75,000
TOTAL MISCELLANEOUS REVENUE	6,109	4,789	20,000	0	0	75,000	75,000
<u>OTHER FINANCING SOURCES</u>							
403-40000.4990 TRANSFER IN-FUND BALANC	0	0	8,000	0	0	8,000	8,000
TOTAL OTHER FINANCING SOURCES	0	0	8,000	0	0	8,000	8,000
TOTAL REVENUES	6,109	4,789	28,000	0	0	83,000	83,000

403-SHERIFF'S SEIZED FUNDS
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
403-50000.5591 ELIGIBLE EXPENDITURES	<u>12,290</u>	<u>6,666</u>	<u>28,000</u>	<u>5,050</u>	<u>0</u>	<u>83,000</u>	<u>83,000</u>
TOTAL SUNDRIES	12,290	6,666	28,000	5,050	0	83,000	83,000
TOTAL NON-DEPARTMENTAL	12,290	6,666	28,000	5,050	0	83,000	83,000
TOTAL EXPENDITURES	<u>12,290</u>	<u>6,666</u>	<u>28,000</u>	<u>5,050</u>	<u>0</u>	<u>83,000</u>	<u>83,000</u>
REVENUE OVER/ (UNDER) EXPENDITURES	<u>(6,182)</u>	<u>(1,877)</u>	<u>0</u>	<u>(5,050)</u>	<u>0</u>	<u>0</u>	<u>0</u>

404-INTEREST & SINKING FUND
 REVENUES

		2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
TAXES & FEES								
404-40000.4000	AD VALOREM TAXES - CURR	141,151	141,682	145,554	147,451	133,425	1,135,572	1,135,572
404-40000.4101	AD VALOREM TAXES - DELI	18,325	6,773	3,640	10,327	3,337	20,622	20,622
TOTAL TAXES & FEES		159,476	148,455	149,194	157,778	136,762	1,156,194	1,156,194
INTEREST								
404-40000.4601	INTEREST	60	1,365	0	2,901	0	0	0
TOTAL INTEREST		60	1,365	0	2,901	0	0	0
MISCELLANEOUS REVENUE								
OTHER FINANCING SOURCES								
TOTAL REVENUES		159,535	149,819	149,194	160,679	136,762	1,156,194	1,156,194

404-INTEREST & SINKING FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>CAPITAL OUTLAY</u>								
404-50010.5675	BUILDING PROJECTS-PRINC	0	0	0	0	0	610,000	610,000
404-50010.5676	BUILDING PROJECTS-INTER	0	0	0	0	0	396,999	396,999
TOTAL CAPITAL OUTLAY		0	0	0	0	0	1,006,999	1,006,999
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TOTAL NON-DEPARTMENTAL		0	0	0	0	0	1,006,999	1,006,999

404-INTEREST & SINKING FUND
 SHERRIF
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>CAPITAL OUTLAY</u>							
404-57207.5675 SHERIFF PURCHASE - PRIN	129,701	133,384	137,172	0	125,741	141,068	141,068
404-57207.5676 SHERIFF PURCHASE - INTE	19,494	15,810	12,022	0	11,020	8,126	8,126
TOTAL CAPITAL OUTLAY	149,194	149,194	149,194	0	136,761	149,194	149,194
TOTAL SHERRIF	149,194	149,194	149,194	0	136,761	149,194	149,194
TOTAL EXPENDITURES	149,194	149,194	149,194	0	136,761	1,156,194	1,156,194
REVENUE OVER/(UNDER) EXPENDITURES	10,341	625	0	160,679	1	0	0

407-JUSTICE COURT TECHNOLOGY
 REVENUES

		2023-2024			2024-2025	
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
2021-2022	2022-2023					
ACTUAL	ACTUAL				PB	
<u>COMMISARY</u>						
407-40000.4421	JP #1 REVENUE	10,000	1,441	4,944	10,000	10,000
3,092	2,227					
407-40000.4422	JP #2 REVENUE	3,000	2,162	2,981	3,000	3,000
1,792	2,070					
407-40000.4423	JP #3 REVENUE	2,000	1,096	1,163	2,000	2,000
998	1,346					
407-40000.4424	JP #4 REVENUE	3,000	1,089	2,254	3,000	3,000
984	1,257					
TOTAL COMMISARY		18,000	5,788	11,342	18,000	18,000
6,866	6,901					
<u>MISCELLANEOUS REVENUE</u>						
<u>OTHER FINANCING SOURCES</u>						
407-40000.4990	TRANSFER IN - FUND BALA	20,000	0	0	20,000	20,000
0	0					
TOTAL OTHER FINANCING SOURCES		20,000	0	0	20,000	20,000
0	0					
TOTAL REVENUES		38,000	5,788	11,342	38,000	38,000
6,866	6,901					

407-JUSTICE COURT TECHNOLOGY
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
SUPPLIES								
407-50000.5221	PURCHASES - JP #1	3,195	4,550	15,000	1,710	1,650	15,000	15,000
407-50000.5222	PURCHASES - JP #2	3,499	6,862	8,000	2,623	1,650	8,000	8,000
407-50000.5223	PURCHASES - JP #3	3,140	4,550	7,000	1,650	1,650	7,000	7,000
407-50000.5224	PURCHASES - JP #4	4,502	5,184	8,000	2,294	1,650	8,000	8,000
TOTAL SUPPLIES		14,336	21,146	38,000	8,277	6,600	38,000	38,000
TOTAL NON-DEPARTMENTAL		14,336	21,146	38,000	8,277	6,600	38,000	38,000
TOTAL EXPENDITURES		14,336	21,146	38,000	8,277	6,600	38,000	38,000
REVENUE OVER/(UNDER) EXPENDITURES		(7,470)	(14,245)	0	(2,489)	4,742	0	0

408-JP # 1 D.D.C. FUND
 REVENUES

	2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>GRANTS</u>							
408-40000.4301 JP D.D.C. FEES	890	1,020	10,000	670	770	10,000	10,000
TOTAL GRANTS	890	1,020	10,000	670	770	10,000	10,000
<u>INTEREST</u>							
408-40000.4601 INTEREST	657	11	0	20	28	0	0
TOTAL INTEREST	657	11	0	20	28	0	0
<u>MISCELLANEOUS REVENUE</u>							
<u>OTHER FINANCING SOURCES</u>							
TOTAL REVENUES	1,547	1,031	10,000	690	798	10,000	10,000

408-JP # 1 D.D.C. FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
408-50000.5115 SALARIES - CLERICAL	2,600	0	8,530	900	0	8,530	8,530
408-50000.5131 PAYROLL TAXES	190	0	653	66	0	653	653
408-50000.5151 COUNTY RETIREMENT CONTR	267	0	718	80	0	718	718
408-50000.5156 COUNTY RETIREMENT SUPPL	10	0	21	2	0	21	21
408-50000.5161 WORKERS COMPENSATION IN	3	16	22	15	43	22	22
408-50000.5171 UNEMPLOYMENT INSURANCE	29	0	56	7	0	56	56
TOTAL PERSONNEL SERVICES	3,098	16	10,000	1,070	43	10,000	10,000
<u>SUPPLIES</u>							
TOTAL NON-DEPARTMENTAL	3,098	16	10,000	1,070	43	10,000	10,000
TOTAL EXPENDITURES	3,098	16	10,000	1,070	43	10,000	10,000
REVENUE OVER/(UNDER) EXPENDITURES	(1,551)	1,015	0	(380)	755	0	0

409-JP # 2 D.D.C. FUND
 REVENUES

		(----- 2023-2024 -----)			(----- 2024-2025 -----)		
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	
<u>GRANTS</u>							
409-40000.4302 JP #2 D.D.C. FEES	884	1,400	6,000	1,490	836	6,000	6,000
TOTAL GRANTS	884	1,400	6,000	1,490	836	6,000	6,000
<u>INTEREST</u>							
409-40000.4601 INTEREST	1,191	6	0	10	11	0	0
TOTAL INTEREST	1,191	6	0	10	11	0	0
<u>MISCELLANEOUS REVENUE</u>							
<u>OTHER FINANCING SOURCES</u>							
TOTAL REVENUES	2,075	1,406	6,000	1,500	847	6,000	6,000

409-JP # 2 D.D.C. FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
409-50000.5115 SALARIES - CLERICAL	1,585	3,015	5,120	0	0	5,120	5,120
409-50000.5131 PAYROLL TAXES	121	230	392	0	0	392	392
409-50000.5151 COUNTY RETIREMENT CONTR	163	315	431	0	0	431	431
409-50000.5156 COUNTY RETIREMENT SUPPL	6	11	13	0	0	13	13
409-50000.5161 WORKERS COMPENSATION IN	2	9	13	9	26	13	13
409-50000.5171 UNEMPLOYMENT INSURANCE	6	17	31	0	0	31	31
TOTAL PERSONNEL SERVICES	1,883	3,597	6,000	9	26	6,000	6,000
<u>SUPPLIES</u>							
TOTAL NON-DEPARTMENTAL	1,883	3,597	6,000	9	26	6,000	6,000
TOTAL EXPENDITURES	1,883	3,597	6,000	9	26	6,000	6,000
REVENUE OVER/(UNDER) EXPENDITURES	193	(2,191)	0	1,491	821	0	0

410-JP # 3 D.D.C. FUND
 REVENUES

	2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>GRANTS</u>							
410-40000.4303 JP #3 D.D.C. FEES	2,884	0	6,000	0	550	6,000	6,000
TOTAL GRANTS	2,884	0	6,000	0	550	6,000	6,000
<u>INTEREST</u>							
410-40000.4601 INTEREST	920	17	0	35	9	0	0
TOTAL INTEREST	920	17	0	35	9	0	0
<u>MISCELLANEOUS REVENUE</u>							
<u>OTHER FINANCING SOURCES</u>							
TOTAL REVENUES	3,804	17	6,000	35	559	6,000	6,000

410-JP # 3 D.D.C. FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
410-50000.5115 SALARIES - CLERICAL	1,365	0	5,120	0	0	5,120	5,120
410-50000.5131 PAYROLL TAXES	101	0	392	0	0	392	392
410-50000.5151 COUNTY RETIREMENT CONTR	146	0	431	0	0	431	431
410-50000.5156 COUNTY RETIREMENT SUPPL	5	0	13	0	0	13	13
410-50000.5161 WORKERS COMPENSATION IN	4	9	13	9	26	13	13
410-50000.5171 UNEMPLOYMENT INSURANCE	19	0	31	0	0	31	31
TOTAL PERSONNEL SERVICES	1,641	9	6,000	9	26	6,000	6,000
<u>SUPPLIES</u>							
TOTAL NON-DEPARTMENTAL	1,641	9	6,000	9	26	6,000	6,000
TOTAL EXPENDITURES	1,641	9	6,000	9	26	6,000	6,000
REVENUE OVER/(UNDER) EXPENDITURES	2,163	8	0	26	533	0	0

411-JP # 4 D.D.C. FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
411-50000.5115 SALARIES - CLERICAL	0	0	5,120	0	0	5,120	5,120
411-50000.5131 PAYROLL TAXES	0	0	392	0	0	392	392
411-50000.5151 COUNTY RETIREMENT CONTR	0	0	431	0	0	431	431
411-50000.5156 COUNTY RETIREMENT SUPPL	0	0	13	0	0	13	13
411-50000.5161 WORKERS COMPENSATION I (0)		9	13	9	26	13	13
411-50000.5171 UNEMPLOYMENT INSURANCE	15	0	31	0	0	31	31
TOTAL PERSONNEL SERVICES	15	9	6,000	9	26	6,000	6,000
<u>SUPPLIES</u>							
411-50000.5201 OFFICE/BANK SUPPLIES	0	0	2,000	0	0	2,000	2,000
TOTAL SUPPLIES	0	0	2,000	0	0	2,000	2,000
<u>MAINTENANCE & REPAIRS</u>							
TOTAL NON-DEPARTMENTAL	15	9	8,000	9	26	8,000	8,000
TOTAL EXPENDITURES	15	9	8,000	9	26	8,000	8,000
REVENUE OVER/(UNDER) EXPENDITURES	738	476	0	486	945	0	0

412-COUNTY ATTY ADM FEES
REVENUES

	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>INTEREST</u>							
412-40000.4601 INTEREST INTERVENTION	1,227	93	0	189	131	0	0
TOTAL INTEREST	1,227	93	0	189	131	0	0
<u>MISCELLANEOUS REVENUE</u>							
412-40000.4805 COUNTY ATTY'S ADM FEES	0	0	500	0	0	500	500
TOTAL MISCELLANEOUS REVENUE	0	0	500	0	0	500	500
TOTAL REVENUES	1,227	93	500	189	131	500	500

412-COUNTY ATTY ADM FEES
 CO ATT'Y ADM FEES FUND
 DEPARTMENTAL EXPENDITURES

	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	(----- 2024-2025 -----) PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
SUPPLIES							
412-50000.5201 OFFICE SUPPLIES	0	0	500	0	0	500	500
TOTAL SUPPLIES	0	0	500	0	0	500	500
TOTAL CO ATT'Y ADM	0	0	500	0	0	500	500
TOTAL EXPENDITURES	0	0	500	0	0	500	500
REVENUE OVER/ (UNDER) EXPENDITURES	1,227	93	0	189	131	0	0

420-TAX INCREMENT FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
420-50000.5591 TAX INCREMENT PAYMENT	<u>0</u>	<u>0</u>	<u>89,191</u>	<u>0</u>	<u>81,758</u>	<u>216,158</u>	<u>216,158</u>
TOTAL SUNDRIES	<u>0</u>	<u>0</u>	<u>89,191</u>	<u>0</u>	<u>81,758</u>	<u>216,158</u>	<u>216,158</u>
TOTAL NON-DEPARTMENTAL	0	0	89,191	0	81,758	216,158	216,158
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>89,191</u>	<u>0</u>	<u>81,758</u>	<u>216,158</u>	<u>216,158</u>
REVENUE OVER/ (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>95,426</u>	<u>1</u>	<u>0</u>	<u>0</u>

455-TRUANCY PREV & DIVERSION
 REVENUES

		2023-2024			2024-2025	
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
					PB	
2021-2022	2022-2023					
ACTUAL	ACTUAL					
<u>COMMISARY</u>						
455-40000.4421	JP #1 REVENUE	0	0	0	2,500	2,500
455-40000.4422	JP #2 REVENUE	0	0	0	2,500	2,500
455-40000.4423	JP #3 REVENUE	0	0	0	2,500	2,500
455-40000.4424	JP #4 REVENUE	0	0	0	2,500	2,500
TOTAL COMMISARY		0	0	0	10,000	10,000
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TOTAL REVENUES		0	0	0	10,000	10,000
		=====	=====	=====	=====	=====

455-TRUANCY PREV & DIVERSION

JP # 1 - T.P.D. FUND

DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>PERSONNEL SERVICES</u>								
455-50001.5115	SALARIES - CLERICAL	0	0	0	0	0	1,704	1,704
455-50001.5131	PAYROLL TAXES	0	0	0	0	0	130	130
455-50001.5151	COUNTY RETIREMENT CONTR	0	0	0	0	0	152	152
455-50001.5156	COUNTY RETIREMENT SUPPL	0	0	0	0	0	4	4
455-50001.5161	WORKERS COMPENSATION IN	0	0	0	0	0	3	3
455-50001.5171	UNEMPLOYMENT INSURANCE	0	0	0	0	0	7	7
TOTAL PERSONNEL SERVICES		0	0	0	0	0	2,000	2,000
<u>SUNDRIES</u>								
455-50001.5591	ELIGIBLE EXPENDITURES	0	0	0	0	0	500	500
TOTAL SUNDRIES		0	0	0	0	0	500	500
TOTAL JP # 1 - T.P.D. FUND		0	0	0	0	0	2,500	2,500

455-TRUANCY PREV & DIVERSION

JP # 2 - T.P.D. FUND

DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025	
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
2021-2022	2022-2023					
ACTUAL	ACTUAL					
					PB	
<u>PERSONNEL SERVICES</u>						
455-50002.5115	SALARIES - CLERICAL	0	0	0	1,704	1,704
455-50002.5131	PAYROLL TAXES	0	0	0	130	130
455-50002.5151	COUNTY RETIREMENT CONTR	0	0	0	152	152
455-50002.5156	COUNTY RETIREMENT SUPPL	0	0	0	4	4
455-50002.5161	WORKERS COMPENSATION IN	0	0	0	3	3
455-50002.5171	UNEMPLOYMENT INSURANCE	0	0	0	7	7
	TOTAL PERSONNEL SERVICES	0	0	0	2,000	2,000
<u>SUNDRIES</u>						
455-50002.5591	ELIGIBLE EXPENDITURES	0	0	0	500	500
	TOTAL SUNDRIES	0	0	0	500	500
<hr/>						
TOTAL JP # 2 - T.P.D. FUND		0	0	0	2,500	2,500

455-TRUANCY PREV & DIVERSION

JP # 3 - T.P.D. FUND

DEPARTMENTAL EXPENDITURES

		2023-2024			2024-2025			
		2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>PERSONNEL SERVICES</u>								
455-50003.5115	SALARIES - CLERICAL	0	0	0	0	0	1,704	1,704
455-50003.5131	PAYROLL TAXES	0	0	0	0	0	130	130
455-50003.5151	COUNTY RETIREMENT CONTR	0	0	0	0	0	152	152
455-50003.5156	COUNTY RETIREMENT SUPPL	0	0	0	0	0	4	4
455-50003.5161	WORKERS COMPENSATION IN	0	0	0	0	0	3	3
455-50003.5171	UNEMPLOYMENT INSURANCE	0	0	0	0	0	7	7
TOTAL PERSONNEL SERVICES		0	0	0	0	0	2,000	2,000
<u>SUNDRIES</u>								
455-50003.5591	ELIGIBLE EXPENDITURES	0	0	0	0	0	500	500
TOTAL SUNDRIES		0	0	0	0	0	500	500
TOTAL JP # 3 - T.P.D. FUND		0	0	0	0	0	2,500	2,500

455-TRUANCY PREV & DIVERSION

JP # 4 - T.P.D. FUND

DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
455-50004.5115 SALARIES - CLERICAL	0	0	0	0	0	1,704	1,704
455-50004.5131 PAYROLL TAXES	0	0	0	0	0	130	130
455-50004.5151 COUNTY RETIREMENT CONTR	0	0	0	0	0	152	152
455-50004.5156 COUNTY RETIREMENT SUPPL	0	0	0	0	0	4	4
455-50004.5161 WORKERS COMPENSATION IN	0	0	0	0	0	3	3
455-50004.5171 UNEMPLOYMENT INSURANCE	0	0	0	0	0	7	7
TOTAL PERSONNEL SERVICES	0	0	0	0	0	2,000	2,000
<u>SUNDRIES</u>							
455-50004.5591 ELIGIBLE EXPENDITURES	0	0	0	0	0	500	500
TOTAL SUNDRIES	0	0	0	0	0	500	500
TOTAL JP # 4 - T.P.D. FUND	0	0	0	0	0	2,500	2,500
TOTAL EXPENDITURES	0	0	0	0	0	10,000	10,000
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	0

702-HOT CHECK FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	(----- 2024-2025 -----) PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
SUPPLIES							
702-50000.5201 OFFICE SUPPLIES	0	0	700	0	0	700	700
TOTAL SUPPLIES	0	0	700	0	0	700	700
TOTAL NON-DEPARTMENTAL	0	0	700	0	0	700	700
TOTAL EXPENDITURES	0	0	700	0	0	700	700
REVENUE OVER/ (UNDER) EXPENDITURES	30	0	0	0	0	0	0

704-TAX COL OFFICER SALARY FN
 REVENUES

	2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>GRANTS</u>							
704-40000.4329 TAX COLLECTOR OFFICERS	9,115	8,450	10,000	7,500	10,010	10,000	10,000
TOTAL GRANTS	9,115	8,450	10,000	7,500	10,010	10,000	10,000
<u>MISCELLANEOUS REVENUE</u>							
<u>OTHER FINANCING SOURCES</u>							
TOTAL REVENUES	9,115	8,450	10,000	7,500	10,010	10,000	10,000

704-TAX COL OFFICER SALARY FN
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
SUPPLIES							
704-50000.5201 OFFICE/BANK SUPPLIES	4,308	4,357	6,000	4,356	0	6,000	6,000
704-50000.5220 PURCHASES - NON CAPITAL	3,740	3,834	4,000	2,160	0	4,000	4,000
TOTAL SUPPLIES	8,049	8,192	10,000	6,517	0	10,000	10,000
TOTAL NON-DEPARTMENTAL	8,049	8,192	10,000	6,517	0	10,000	10,000
TOTAL EXPENDITURES	8,049	8,192	10,000	6,517	0	10,000	10,000
REVENUE OVER/(UNDER) EXPENDITURES	1,067	258	0	983	10,010	0	0

706-DIST CLRK RECORDS MGMT
 REVENUES

	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>GRANTS</u>							
706-40000.4329 DIST CLRKS REC MGMT FEE	3,763	5,362	1,200	5,374	2,805	3,000	3,000
TOTAL GRANTS	3,763	5,362	1,200	5,374	2,805	3,000	3,000
<u>INTEREST</u>							
706-40000.4601 NOW INTEREST	(599)	(60)	0	(80)	(148)	0	0
TOTAL INTEREST	(599)	(60)	0	(80)	(148)	0	0
<u>MISCELLANEOUS REVENUE</u>							
<u>OTHER FINANCING SOURCES</u>							
TOTAL REVENUES	3,164	5,303	1,200	5,294	2,657	3,000	3,000

706-DIST CLRK RECORDS MGMT
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
PERSONNEL SERVICES	-----	-----	-----	-----	-----	-----	-----
SUPPLIES							
706-50000.5220 PURCHASES - NON CAPITAL	0	385	1,200	0	0	3,000	3,000
TOTAL SUPPLIES	0	385	1,200	0	0	3,000	3,000
SUNDRIES	-----	-----	-----	-----	-----	-----	-----
TOTAL NON-DEPARTMENTAL	0	385	1,200	0	0	3,000	3,000
TOTAL EXPENDITURES	0	385	1,200	0	0	3,000	3,000
REVENUE OVER/(UNDER) EXPENDITURES	3,164	4,918	0	5,294	2,657	0	0

707-FRIO CO RECORDS MGT FUND
REVENUES

	2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>OTHER REVENUE</u>							
707-40000.4513 RECORDS MGT FEE	8,720	2,553	5,000	2,349	35,640	5,000	5,000
TOTAL OTHER REVENUE	8,720	2,553	5,000	2,349	35,640	5,000	5,000
<u>INTEREST</u>							
<u>OTHER FINANCING SOURCES</u>							
TOTAL REVENUES	8,720	2,553	5,000	2,349	35,640	5,000	5,000

707-FRIO CO RECORDS MGT FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SERVICES							
707-50000.5449 RECORDS MANAGEMENT EXP	<u>11,208</u>	<u>4,832</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
TOTAL SERVICES	<u>11,208</u>	<u>4,832</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
TOTAL NON-DEPARTMENTAL	11,208	4,832	5,000	0	0	5,000	5,000
TOTAL EXPENDITURES	<u>11,208</u>	<u>4,832</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
REVENUE OVER/ (UNDER) EXPENDITURES	<u>(2,488)</u>	<u>(2,279)</u>	<u>0</u>	<u>2,349</u>	<u>35,640</u>	<u>0</u>	<u>0</u>

708-ABANDONED VEHICLE FUND
 REVENUES

		2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>INTEREST</u>								
<u>REVENUE</u>								
708-40000.4700	ABANDONED VEHICLE SALES	336,825	237,497	70,000	260,863	27,500	70,000	70,000
708-40000.4750	ABANDONED VEHICLE CHARG	41,554	162,166	50,000	41,841	6,985	50,000	50,000
TOTAL REVENUE		378,379	399,663	120,000	302,704	34,485	120,000	120,000
TOTAL REVENUES		378,379	399,663	120,000	302,704	34,485	120,000	120,000

708-ABANDONED VEHICLE FUND
 ABANDONED VEHICLE
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
708-57201.5591 ELIGIBLE EXPENDITURES	<u>60,927</u>	<u>61,036</u>	<u>120,000</u>	<u>57,497</u>	<u>0</u>	<u>120,000</u>	<u>120,000</u>
TOTAL SUNDRIES	60,927	61,036	120,000	57,497	0	120,000	120,000
<hr/>							
TOTAL ABANDONED VEHICLE	60,927	61,036	120,000	57,497	0	120,000	120,000
<hr/>							
TOTAL EXPENDITURES	<u>60,927</u>	<u>61,036</u>	<u>120,000</u>	<u>57,497</u>	<u>0</u>	<u>120,000</u>	<u>120,000</u>
<hr/>							
REVENUE OVER/ (UNDER) EXPENDITURES	<u>317,452</u>	<u>338,627</u>	<u>0</u>	<u>245,207</u>	<u>34,485</u>	<u>0</u>	<u>0</u>
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709-CEMETERY PERPETUAL FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUPPLIES							
709-50000.5220 PURCHASES NON -CAPITALI	3,179	349	5,000	271	0	5,000	5,000
TOTAL SUPPLIES	3,179	349	5,000	271	0	5,000	5,000
CAPITAL OUTLAY							
TOTAL NON-DEPARTMENTAL	3,179	349	5,000	271	0	5,000	5,000
TOTAL EXPENDITURES	3,179	349	5,000	271	0	5,000	5,000
REVENUE OVER/ (UNDER) EXPENDITURES	2,676	2,151	0	(214)	0	0	0

717-ABV FUND CONSTABLE PCT #1
 REVENUES

		2023-2024			2024-2025	
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
					PB	
2021-2022	2022-2023					
ACTUAL	ACTUAL					
<u>REVENUE</u>						
717-40000.4700	ABANDONED VEHICLE SALES	0	0	0	1,500	1,500
717-40000.4750	ABANDONED VEHICLE CHARG	0	0	0	1,500	1,500
	TOTAL REVENUE	0	0	0	3,000	3,000
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TOTAL REVENUES		0	0	0	3,000	3,000
		=====	=====	=====	=====	=====

717-ABV FUND CONSTABLE PCT #1
ABANDONED VEHICLE
DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
SUNDRIES							
717-57101.5591 ELIGIBLE EXPENDITURES	0	0	0	0	0	3,000	3,000
TOTAL SUNDRIES	0	0	0	0	0	3,000	3,000
<hr/>							
TOTAL ABANDONED VEHICLE	0	0	0	0	0	3,000	3,000
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TOTAL EXPENDITURES	0	0	0	0	0	3,000	3,000
<hr/>							
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	0	0	0	0
<hr/>							

718-SHERIFF'S ESTRAY ACCOUNT
REVENUES

	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----) CURRENT BUDGET	(----- 2023-2024 -----) YEAR-TO-DATE ACTUAL	(----- 2023-2024 -----) PROJECTED YEAR END	(----- 2024-2025 -----) PROPOSED BUDGET PB	(----- 2024-2025 -----) APPROVED BUDGET
GRANTS							
718-40000.4350 MISCELLANEOUS REVENUES	3,273	5,871	2,000	893	0	2,000	2,000
TOTAL GRANTS	3,273	5,871	2,000	893	0	2,000	2,000
TOTAL REVENUES	3,273	5,871	2,000	893	0	2,000	2,000

718-SHERIFF'S ESTRAY ACCOUNT
 SHERIFF'S ESTRAY ACCOUNT
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024			2024-2025	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
SUPPLIES							
718-50000.5221 ELIGIBLE EXPENDITURES	493	0	2,000	2,000	0	2,000	2,000
TOTAL SUPPLIES	493	0	2,000	2,000	0	2,000	2,000
TOTAL SHERIFF'S ESTRAY ACCOUNT	493	0	2,000	2,000	0	2,000	2,000
TOTAL EXPENDITURES	493	0	2,000	2,000	0	2,000	2,000
REVENUE OVER/ (UNDER) EXPENDITURES	2,781	5,871	0	(1,107)	0	0	0

719-ABV FUND CONSTABLE PCT #2
 ABANDONED VEHICLE
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
719-57102.5591 ELIGIBLE EXPENDITURES	<u>2,279</u>	<u>1,938</u>	<u>3,000</u>	<u>430</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
TOTAL SUNDRIES	<u>2,279</u>	<u>1,938</u>	<u>3,000</u>	<u>430</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
<hr/>							
TOTAL ABANDONED VEHICLE	2,279	1,938	3,000	430	0	3,000	3,000
<hr/>							
TOTAL EXPENDITURES	<u>2,279</u>	<u>1,938</u>	<u>3,000</u>	<u>430</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
<hr/>							
REVENUE OVER/ (UNDER) EXPENDITURES	<u>13,181</u>	<u>(21)</u>	<u>0</u>	<u>(430)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<hr/>							

720-ABV FUND CONSTABLE PCT #3
REVENUES

		2023-2024			2024-2025	
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
					PB	
2021-2022	2022-2023					
ACTUAL	ACTUAL					
<u>REVENUE</u>						
720-40000.4700	ABANDONED VEHICLE SALES	0	0	1,500	0	0
720-40000.4750	ABANDONED VEHICLE CHARG	0	0	1,500	0	0
	TOTAL REVENUE	0	0	3,000	0	0
<hr/>						
TOTAL REVENUES		0	0	3,000	0	0
		=====	=====	=====	=====	=====

720-ABV FUND CONSTABLE PCT #3
 ABANDONED VEHICLE
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
SUNDRIES							
720-57103.5591 ELIGIBLE EXPENDITURES	0	0	3,000	0	0	3,000	3,000
TOTAL SUNDRIES	0	0	3,000	0	0	3,000	3,000
<hr/>							
TOTAL ABANDONED VEHICLE	0	0	3,000	0	0	3,000	3,000
<hr/>							
TOTAL EXPENDITURES	0	0	3,000	0	0	3,000	3,000
<hr/>							
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	0	0	0	0
<hr/>							

721-ABV FUND CONSTABLE PCT #4
 ABANDONED VEHICLE
 DEPARTMENTAL EXPENDITURES

	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
SUNDRIES							
721-57104.5591 ELIGIBLE EXPENDITURES	0	0	3,000	0	0	3,000	3,000
TOTAL SUNDRIES	0	0	3,000	0	0	3,000	3,000
TOTAL ABANDONED VEHICLE	0	0	3,000	0	0	3,000	3,000
TOTAL EXPENDITURES	0	0	3,000	0	0	3,000	3,000
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	0	0	0	0

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

1.08

Frio County General Fund

830-334-2152

Taxing Unit Name

Phone (area code and number)

500 E. San Antonio St., Pearsall, TX 78061

co.frio.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 April 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 were 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.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17). ¹	\$ 2,110,857,772
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,110,857,772
4.	2019 total adopted tax rate.	\$ 0.55350 /\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:	\$ 0
	B. 2019 values resulting from final court decisions:	-\$
	C. 2019 value loss. Subtract B from A. ³	\$ 0
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:	\$ 0
	B. 2019 disputed value:	-\$
	C. 2019 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2019 Chapter 42 related adjusted values. Add Line 5 and Line 6.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(14)

⁴ Tex. Tax Code § 26.012(14)

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

1.08

Frio County General Fund

830-334-2152

Taxing Unit Name

Phone (area code and number)

500 E. San Antonio St., Pearsall, TX 78061

co.frio.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 April 7 or as soon thereafter as practicable.

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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 were 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.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17). ¹	\$ 2,110,857,772
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,110,857,772
4.	2019 total adopted tax rate.	\$ 0.55350 /\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:	\$ 0
	B. 2019 values resulting from final court decisions:	-\$
	C. 2019 value loss. Subtract B from A. ³	\$ 0
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:	\$ 0
	B. 2019 disputed value:	-\$
	C. 2019 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2019 Chapter 42 related adjusted values. Add Line 5 and Line 6.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(14)

⁴ Tex. Tax Code § 26.012(14)

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>2,110,587,772</u>
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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 2020 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2019 market value:..... \$ <u>453,550</u> B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:..... + \$ <u>1,260,660</u> C. Value loss. Add A and B. ⁶	\$ <u>1,714,210</u>
11.	2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. A. 2019 market value: \$ <u>1,151,520</u> B. 2020 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>1,151,520</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>2,865,730</u>
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8.	\$ <u>2,107,992,042</u>
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>11,667,736.00</u>
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. ⁸	\$ <u>2,341.00</u>
16.	Taxes in tax increment financing (TIF) for tax year 2019. 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 2020 captured appraised value in Line 18D, enter 0. ⁹	\$ <u>0.00</u>
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. ¹⁰	\$ <u>11,670,077.00</u>
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>2,219,659,479</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>5,572,506</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>0</u> E. Total 2020 value. Add A and B, then subtract C and D.	\$ <u>2,225,231,985</u>

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.012(13)

⁹ Tex. Tax Code § 26.03(c)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2020 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 698,620
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+\$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 698,620
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,225,930,605
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$ 11,061,160
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$ 11,061,160
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$ 2,214,869,445
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.52869/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$ 0.52869/\$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.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$ 0.55350/\$100
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,110,857,772

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>1,183,597.00</u>
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	<p>A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</p>	+ \$ <u>1,564,678.00</u>
	<p>B. M&O taxes refunded for years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.....</p>	+ \$ <u>2,341.00</u>
	<p>C. 2019 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value Line 18D, enter 0.....</p>	- \$ <u>0.00</u>
	<p>D. 2019 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.....</p>	+/- \$ <u>0.00</u>
	<p>E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.....</p>	\$ <u>1,567,019.00</u>
	F. Add Line 30 to 31E.	\$ <u>13,250,616.00</u>
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,214,869,445</u>
33.	2020 NNR M&O rate (unadjusted). Divide Line 31F by Line 32 and multiply by \$100.	\$ <u>0.59825</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p>	\$ <u>0.00</u>
	<p>B. 2019 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....</p>	- \$ <u>0.00</u>
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.00000</u> /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.....</p>	\$ <u>0.00</u>
	<p>B. 2019 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.....</p>	- \$ <u>0.00</u>
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.00000</u> /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100

²² [Reserved for expansion]
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0442

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2020, less any state grants received by the county for the same purpose..... \$ <u>0.00</u></p> <p>B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose. \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/<u>\$100</u></p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/<u>\$100</u></p> <p>E. Enter the lessor of C and D. If not applicable, enter 0. \$ <u>0.00000</u>/<u>\$100</u></p>	
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$ <u>0.00</u></p> <p>B. 2019 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/<u>\$100</u></p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/<u>\$100</u></p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. \$ <u>0.00000</u>/<u>\$100</u></p>	
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	\$ <u>0.59825</u> / <u>\$100</u>
39.	<p>2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.</p> <p>- or -</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. ²⁷</p>	\$ <u>0.64611</u> / <u>\$100</u>
40.	<p>Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.</p> <p>Enter debt amount. \$ <u>0.00</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0.00</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0.00</u></p> <p>D. Subtract amount paid from other resources. - \$ <u>0.00</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>0.00</u></p>	

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443
²⁷ Tex. Tax Code § 26.04(c-1)
²⁸ Tex. Tax Code § 26.012(10) and 26.04(b)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$ 0.00
42.	Adjusted 2020 debt. Subtract Line 41 from Line 40E.	\$ 0.00
43.	2020 anticipated collection rate.	
	A. Enter the 2020 anticipated collection rate certified by the collector. ²⁹	100 %
	B. Enter the 2019 actual collection rate.	94 %
	C. Enter the 2018 actual collection rate.	100 %
	D. Enter the 2017 actual collection rate.	100 %
	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%. ³⁰	94%
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	\$ 0.00
45.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	\$ 2,225,930,665
46.	2020 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ 0.00000 /\$100
47.	2020 voter-approval tax rate. Add Lines 39 and 46.	\$ 0.64618 /\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$ 0.64618 /\$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
49.	Taxable Sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	\$ 0.00
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,886,286.00
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,225,930,605
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	\$ 0.08474 /\$100
53.	2020 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.52689 /\$100
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$ 0.00000 /\$100

²⁹ Tex. Tax Code § 26.04(b)
³⁰ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)
³¹ [Reserved for expansion]
³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
55.	2020 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.64618/\$100
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	\$ 0.56143/\$100

SECTION 4: Voter-Approval Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds 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
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0.00
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	\$ 0.00000/\$100
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	\$ 0.00000/\$100

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

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

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.⁴⁰

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴¹

Line	Unused Increment Rate Worksheet	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.08000/\$100
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.11000/\$100
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.06000/\$100
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	\$ 0.25000/\$100
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	\$ 0.00000/\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴²

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.⁴³

Line	De Minimis Rate Worksheet	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.59825/\$100

³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(f)
³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code § 26.063(a)(1)
⁴² Tex. Tax Code § 26.012(8-a)
⁴³ Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,225,930,665
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$.22462 /\$100
69.	2020 debt rate. Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
70.	De minimis rate. Add Lines 66, 68 and 69.	\$ 0.62072 /\$100

SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.52689 /\$100
As applicable, enter the 2020 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax).	
Voter-approval tax rate.	\$ 0.64618 /\$100
As applicable, enter the 2020 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment).	
De minimis rate.	\$ 0.62072 /\$100
If applicable, enter the de minimis rate from Line 70.	

SECTION 8: 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 calculated the tax rates in accordance with requirements in Tax Code.⁴⁴

print here →

Printed Name of Taxing Unit Representative

sign here →

Taxing Unit Representative

Date

⁴⁴ Tex. Tax Code § 26.04(c)

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

1.08

Frio County Lateral Road	830-334-2152
Taxing Unit Name	Phone (area code and number)
500 E. San Antonio St., Pearsall, TX 78061	co.frio.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.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17). ¹	\$ 2,106,860,346
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,106,860,346
4.	2019 total adopted tax rate.	\$ 0.04330 /\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:..... \$ 0	
	B. 2019 values resulting from final court decisions:..... - \$	
	C. 2019 value loss. Subtract B from A. ³	\$ 0
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:..... \$ 0	
	B. 2019 disputed value:..... - \$	
	C. 2019 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2019 Chapter 42 related adjusted values. Add Line 5 and Line 6.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,106,860,346
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$ _____ 0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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 2020 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2019 market value:..... \$ 453,550 B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:..... + \$ 1,260,660 C. Value loss. Add A and B. ⁶	\$ 1,714,160
11.	2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. A. 2019 market value: \$ 1,151,520 B. 2020 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 1,151,520
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,865,680
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8.	\$ 2,103,994,666
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 911,029.00
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. ⁸	\$ 0.00
16.	Taxes in tax increment financing (TIF) for tax year 2019. 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 2020 captured appraised value in Line 18D, enter 0. ⁹	\$ 0.00
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. ¹⁰	\$ 911,029.00
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,215,794,619 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 5,572,506 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 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2020 value. Add A and B, then subtract C and D.	\$ 2,221,367,125

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2020 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>698,620</u> B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>698,620</u>	
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,222,065,745</u>
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$ <u>11,061,160</u>
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$ <u>11,061,160</u>
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,211,004,585</u>
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.04120</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$ _____/\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$ <u>0.04330</u> /\$100
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,106,860,346</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>912,270.00</u>
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	<p>A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</p>	+ \$ <u>1,564,678.00</u>
	<p>B. M&O taxes refunded for years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.....</p>	+ \$ <u>190.00</u>
	<p>C. 2019 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.....</p>	- \$ <u>0.00</u>
	<p>D. 2019 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p>	+/- \$ <u>0.00</u>
	<p>E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.....</p>	\$ <u>1,564,868.00</u>
	F. Add Line 30 to 31E.	\$ <u>2,477,138.00</u>
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,211,004,585</u>
33.	2020 NNR M&O rate (unadjusted). Divide Line 31F by Line 32 and multiply by \$100.	\$ <u>0.11203</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p>	\$ <u>0.00</u>
	<p>B. 2019 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....</p>	- \$ <u>0.00</u>
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.00000</u> /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p>	\$ <u>0.00</u>
	<p>B. 2019 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.....</p>	- \$ <u>0.00</u>
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.00000</u> /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100

²³ [Reserved for expansion]
²⁴ Tex. Tax Code § 26.044
²⁵ Tex. Tax Code § 26.0442

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose..... \$ <u>0.00</u></p> <p>B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose..... \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/<u>\$100</u></p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/<u>\$100</u></p> <p>E. Enter the lessor of C and D. If not applicable, enter 0. \$ <u>0.00000</u>/<u>\$100</u></p>	
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$ <u>0.00</u></p> <p>B. 2019 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/<u>\$100</u></p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/<u>\$100</u></p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. \$ <u>0.00000</u>/<u>\$100</u></p>	
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	\$ <u>0.11203</u> / <u>\$100</u>
39.	<p>2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.</p> <p>- or -</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. ²⁷</p>	\$ <u>0.12100</u> / <u>\$100</u>
40.	<p>Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.</p> <p>Enter debt amount. \$ <u>0.00</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0.00</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0.00</u></p> <p>D. Subtract amount paid from other resources. - \$ <u>0.00</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>0.00</u></p>	

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443
²⁷ Tex. Tax Code § 26.04(c-1)
²⁸ Tex. Tax Code § 26.012(10) and 26.04(b)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$ 0.00
42.	Adjusted 2020 debt. Subtract Line 41 from Line 40E.	\$ 0.00
43.	2020 anticipated collection rate. A. Enter the 2020 anticipated collection rate certified by the collector. ²⁹ 100 % B. Enter the 2019 actual collection rate. 94 % C. Enter the 2018 actual collection rate. 100 % D. Enter the 2017 actual collection rate. 100 % 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%. ³⁰	94%
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	\$ 0.00
45.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,222,065,745
46.	2020 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ 0.00000 /\$100
47.	2020 voter-approval tax rate. Add Lines 39 and 46.	\$ 0.12100 /\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$ 0.00000 /\$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
49.	Taxable Sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	\$ 0.00
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,886,286.00
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,222,065,745
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	\$ 0.08488 /\$100
53.	2020 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.04120 /\$100
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$ 0.00000 /\$100

²⁹ Tex. Tax Code § 26.04(b)
³⁰ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)
³¹ [Reserved for expansion]
³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
55.	2020 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.12100</u> /\$100
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	\$ <u>0.03611</u> /\$100

SECTION 4: Voter-Approval 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
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0.00</u>
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	\$ <u>0.00000</u> /\$100
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	\$ <u>0.00000</u> /\$100

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

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

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.⁴⁰

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴¹

Line	Unused Increment Rate Worksheet	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> /\$100
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> /\$100
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> /\$100
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	\$ <u>0.00000</u> /\$100
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	\$ <u>0.00000</u> /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴²

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.⁴³

Line	De Minimis Rate Worksheet	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.11203</u> /\$100

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code § 26.063(a)(1)

⁴² Tex. Tax Code § 26.012(B-a)

⁴³ Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,222,065,745
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$.022502/\$100
69.	2020 debt rate. Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000/\$100
70.	De minimis rate. Add Lines 66, 68 and 69.	\$ 0.13463/\$100

SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.04120/\$100
 As applicable, enter the 2020 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax).

Voter-approval tax rate. \$ 0.12100/\$100
 As applicable, enter the 2020 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment).

De minimis rate. \$ 0.13463/\$100
 If applicable, enter the de minimis rate from Line 70.

SECTION 8: 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 calculated the tax rates in accordance with requirements in Tax Code.

print here ▶

Printed Name of Taxing Unit Representative

sign here ▶

Taxing Unit Representative

Date

** Tex. Tax Code § 26.04(c)

2021 Tax Rate Calculation Worksheet

Date: 08/24/2021 03:58 PM

Taxing Units Other Than School Districts or Water Districts

Frio County

8303342152

Taxing Unit Name

Phone (area code and number)

500 E. San Antonio St Ste 20 Pearsall TX 78061

friocountytax.org

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 Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$2,265,476,038
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$2,265,476,038
4. 2020 total adopted tax rate.	\$0.553500/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0

C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$2,265,476,038
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$1,428,028
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$1,859,780
C. Value loss. Add A and B. ⁵	\$3,287,808
11. 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$695,410
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$695,410
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$3,983,218
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$2,261,492,820
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$12,517,362
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years	\$0

preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$12,517,362
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$2,030,816,530
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$5,869,684
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 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$2,036,686,214
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$0
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$0
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$2,036,686,214
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An	\$14,418,170

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, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$14,418,170
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$2,022,268,044
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.618976/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$0.667409/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²*Reserved for expansion*

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

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:

1. **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
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.553500/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,265,476,038
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$12,539,409
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$0
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. 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.	\$12,539,409
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,022,268,044
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.620066/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0
B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of	\$0

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.	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
35. Rate adjustment for indigent health care expenditures.²⁴	
A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	\$0
B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	\$0
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
36. Rate adjustment for county indigent defense compensation.²⁵	
A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$0
B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	\$0
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$0/\$100
E. Enter the lessor of C and D. If not applicable, enter 0.	\$0/\$100
37. Rate adjustment for county hospital expenditures.²⁶	
A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$0
B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.	\$0
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0/\$100

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100 \$0/\$100
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$0 \$0 \$0/\$100 \$0/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.620066/\$100
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	\$1,007,870 \$0/\$100 \$0.620066/\$100
<p>41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.641768/\$100
<p>D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing</p>	\$0.669671/\$100

unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount.	\$149,195
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$0
E. Adjusted debt. Subtract B, C, and D from A.	\$149,195
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$149,195
45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹ B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	100.00% 100.00% 94.00% 100.00%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$149,195
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,036,686,214
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.007325/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.649093/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.676996/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$0.729392/\$100

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

2021 Tax Rate Calculation Worksheet

Date: 08/24/2021 03:58 PM

Taxing Units Other Than School Districts or Water Districts

Frio County

8303342152

Taxing Unit Name

Phone (area code and number)

500 E. San Antonio St Ste 20 Pearsall TX 78061

friocountytax.org

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 Districts 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: Farm to Market/Flood Control

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$2,261,527,090
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$2,261,527,090
4. 2020 total adopted tax rate.	\$0.043300/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0

C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$2,261,527,090
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$1,428,028
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$1,688,600
C. Value loss. Add A and B. ⁵	\$3,116,628
11. 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$695,410
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$695,410
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$3,812,038
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$2,257,715,052
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$977,590
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years	\$0

preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$977,590
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$2,026,972,910
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$5,869,684
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 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$2,032,842,594
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$0
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$0
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$2,032,842,594
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An	\$14,418,170

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, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$14,418,170
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$2,018,424,424
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.048433/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$0.667409/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²*Reserved for expansion*

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate: Farm to Market/Flood Control

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:

1. **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
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.043300/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,261,527,090
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$979,241
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$0
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. 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.	\$979,241
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,018,424,424
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.048515/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0
B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of	\$0

<p>keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p style="text-align: right;">\$<>/\$100</p> <p style="text-align: right;">\$<>/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$<>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> <p style="text-align: right;">\$<>/\$100</p>	
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p> <p style="text-align: right;">\$0/\$100</p>	
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p style="text-align: right;">\$0</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p>	

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100 \$0/\$100
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$0 \$0 \$0/\$100 \$0/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.048515/\$100
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	\$0 \$0/\$100 \$0/\$100
<p>41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0/\$100
<p>D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing</p>	\$0/\$100

unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$0
E. Adjusted debt. Subtract B, C, and D from A.	\$0
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$0
45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹ B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	0% 0% 0% 0%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$0
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,032,842,594
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.000000/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$0.729392/\$100

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

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.

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p style="text-align: center;">- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$1,007,870
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$2,036,686,214
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.049486/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.667409/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.667409/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.729392/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.679906/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,036,686,214
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 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).	\$0.679906/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

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

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.679906/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.0501(a) and (c)

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

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.668581/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,036,686,214
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.024549
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.007325/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.700455/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year⁴⁷.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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.

In future tax years, this section will also 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).

Emergency Revenue Rate Worksheet	Amount/Rate
<p>73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 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 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 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.</p>	N/A
<p>75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.</p>	N/A
<p>76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A
<p>78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax</i></p>	N/A

<i>Rate Worksheet.</i>	
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.667409/\$100

Indicate the line number used: 27

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.679906/\$100

Indicate the line number used: 58

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.700455/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Anna L. Alaniz

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

Date

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

GENERAL FUND	8303342152
Taxing Unit Name	Phone (area code and number)
500 E. San Antonio St Ste 20 Pearsall TX 78061	friocountytax.org
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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,089,140,741
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,089,140,741
4.	2021 total adopted tax rate.	\$ 0.553500 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values: \$ 0	
	B. 2021 values resulting from final court decisions: - \$ 0	
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value: \$ 0	
	B. 2021 disputed value: - \$ 0	
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,089,140,741
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 55,260 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 1,765,660 C. Value loss. Add A and B. ⁶	\$ 1,820,920
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 1,690,010 B. 2022 productivity or special appraised value: - \$ 35,880 C. Value loss. Subtract B from A. ⁷	\$ 1,654,130
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,475,050
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,085,665,691
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 11,544,159
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 3,068
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 11,547,227
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,306,782,965 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 5,992,151 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 2,312,775,116

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0</p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ _____ 0</p>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,312,775,116
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ _____ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 15,194,150
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 15,194,150
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 2,297,580,966
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.502581 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.541881 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.545900 /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,089,140,741

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 11,404,619
31.	<p>Adjusted 2021 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 3,068</p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 3,068</p> <p>E. Add Line 30 to 31D.</p>	\$ 11,407,687
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,297,580,966
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.496508 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 48,000</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.002089/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.002089 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.498597 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 1,449,520</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.063088 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.561685 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.581343 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.606619 /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 149,195</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>	\$ 149,195
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 149,195
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ 96.00 %</p> <p>B. Enter the 2021 actual collection rate. 94.00 %</p> <p>C. Enter the 2020 actual collection rate. 94.00 %</p> <p>D. Enter the 2019 actual collection rate. 96.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	96.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 155,411
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,312,775,116
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.006719 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.613338 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.724098 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,449,520
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,312,775,116
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.062675 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.541881 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.541881 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.724098 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.661423 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,312,775,116
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.661423 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.000000 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.661423 /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.537959 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,312,775,116
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.021619 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.006719 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.566297 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.596800 / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.	\$ _____ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.596800 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,085,665,691
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 12,447,252
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,297,580,966
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ 0 / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.661423 / \$100


SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.541881 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.661423 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>58</u>	
De minimis rate.	\$ 0.566297 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here  Anna Alaniz
 Printed Name of Taxing Unit Representative

sign here  _____
 Taxing Unit Representative Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

GENERAL FUND	Farm to Market/ Flood Control	8303342152
Taxing Unit Name		Phone (area code and number)
500 E. San Antonio St Ste 20 Pearsall TX 78061		friocountytax.org
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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,085,186,351
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,085,186,351
4.	2021 total adopted tax rate.	\$ 0.043300 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values: \$ 0	
	B. 2021 values resulting from final court decisions: - \$ 0	
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value: \$ 0	
	B. 2021 disputed value: - \$ 0	
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,085,186,351
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 55,260 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 1,597,890 C. Value loss. Add A and B. ⁶	\$ 1,653,150
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 1,690,010 B. 2022 productivity or special appraised value: - \$ 35,880 C. Value loss. Subtract B from A. ⁷	\$ 1,654,130
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,307,280
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,081,879,071
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 901,453
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 901,453
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,302,953,085 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 5,992,151 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 2,308,945,236

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0</p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ _____ 0</p>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,308,945,236
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ _____ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 15,194,150
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 15,194,150
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 2,293,751,086
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.039300/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.541881/\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.043300/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,085,186,351

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 902,885
31.	<p>Adjusted 2021 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 0</p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 902,885
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,293,751,086
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.039362 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____ 0.039362 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 1,449,520</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0.063194 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ _____ 0.102556 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____ 0.106145 /\$100

²⁵ Tex. Tax Code § 26.0442

²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.110760 /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ 0.00%</p> <p>B. Enter the 2021 actual collection rate. 0.00%</p> <p>C. Enter the 2020 actual collection rate. 0.00%</p> <p>D. Enter the 2019 actual collection rate. 0.00%</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	0.00%
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,308,945,236
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.110760 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.724098 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,449,520
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,312,775,116
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.062675 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.541881 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.541881 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.724098 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.661423 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,312,775,116
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.661423 /\$100

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.000000 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.661423 /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.537959 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,312,775,116
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.021619 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.006719 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.566297 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.596800 / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.	\$ _____ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.596800 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,085,665,691
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 12,447,252
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,297,580,966
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ 0 / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.661423 / \$100


SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.541881 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.661423 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>58</u>	
De minimis rate.	\$ 0.566297 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here  Anna Alaniz
 Printed Name of Taxing Unit Representative

sign here  _____
 Taxing Unit Representative

_____ Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

County of Frio	8303342152
Taxing Unit Name	Phone (area code and number)
500 E. San Antonio St Ste 20 Pearsall TX 78061	friocountytax.org
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,319,239,696
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,319,239,696
4.	2022 total adopted tax rate.	\$ 0.553500 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values: \$ 0	
	B. 2022 values resulting from final court decisions: - \$ 0	
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value: \$ 0	
	B. 2022 disputed value: - \$ 0	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,319,239,696
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 1,230,020 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 2,342,090 C. Value loss. Add A and B. ⁶	\$ 3,572,110
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 2,243,090 B. 2023 productivity or special appraised value: - \$ 37,980 C. Value loss. Subtract B from A. ⁷	\$ 2,205,110
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 5,777,220
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,313,462,476
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 12,805,014
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 0
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 12,805,014
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,641,633,270 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 6,920,256 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 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 2,648,553,526

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... \$ <u>0</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>0</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,648,553,526</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>30,600,880</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>30,600,880</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,617,952,646</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.489123</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.527000</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.547100</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,319,239,696</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 12,688,560
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 0</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 12,688,560
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,617,952,646
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.484674 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 48,000</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 48,000</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....</p> <p style="text-align: right;">\$ 22,500</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....</p> <p style="text-align: right;">\$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.000859 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> <p style="text-align: right;">\$ 0.000000 /\$100</p>	\$ 0.000000 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.</p> <p style="text-align: right;">\$ 0</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.</p> <p style="text-align: right;">\$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> <p style="text-align: right;">\$ 0.000000 /\$100</p>	\$ 0.000000 /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p style="text-align: right;">\$ 0</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....</p> <p style="text-align: right;">\$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">\$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> <p style="text-align: right;">\$ 0.000000 /\$100</p>	\$ 0.000000 /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.484674 /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p style="text-align: right;">\$ 1,594,563</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p style="text-align: right;">\$ 0.060908 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.545582 /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.564677 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0.589228 /\$100</p>
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 149,194</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 - \$ 507,111</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	<p>\$ 0</p>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	<p>\$ 0</p>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	<p>\$ 0</p>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 0.00 %</p> <p>B. Enter the 2022 actual collection rate. 97.23 %</p> <p>C. Enter the 2021 actual collection rate. 94.80 %</p> <p>D. Enter the 2020 actual collection rate. 93.10 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>93.10 %</p>
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	<p>\$ 0</p>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	<p>\$ 2,648,553,526</p>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	<p>\$ 0.000000 /\$100</p>
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	<p>\$ 0.589228 /\$100</p>
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ _____ /\$100</p>

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.630233 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 2,306,437
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,648,553,526
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.087083 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.527000 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.527000 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.630233 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.543150 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,648,553,526
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.543150 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.661423 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.661423 /\$100
D.	Adopted Tax Rate.....	\$ 0.596800 /\$100
E.	Subtract D from C.....	\$ 0.064623 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.679906 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.679906 /\$100
D.	Adopted Tax Rate.....	\$ 0.596800 /\$100
E.	Subtract D from C.....	\$ 0.083106 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.000000 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.000000 /\$100
D.	Adopted Tax Rate.....	\$ 0.000000 /\$100
E.	Subtract D from C.....	\$ 0.000000 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.147729 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.690879 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.522642 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,648,553,526
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.018878 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.541520 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.596800 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,313,462,476
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,617,952,646
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.690879 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.527000 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.690879 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),
 Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

De minimis rate. \$ 0.541520 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ▶

Anna Alaniz

Printed Name of Taxing Unit Representative

sign here ▶

Anna R. Alaniz

Taxing Unit Representative

Date

⁵⁰ 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

County of Frio	8303342152
Taxing Unit Name	Phone (area code and number)
500 E. San Antonio St Ste 20 Pearsall TX 78061	friocountytax.org
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,678,349,814
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,678,349,814
4.	Prior year total adopted tax rate.	\$ 0.553500 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values: \$ 0	
	B. Prior year values resulting from final court decisions: - \$ 0	
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 0	
	B. Prior year disputed value: - \$ 0	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,678,349,814
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 1,477,150 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,964,870 C. Value loss. Add A and B. ⁶	\$ 4,442,020
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: \$ 6,259,190 B. Current year productivity or special appraised value: - \$ 430,190 C. Value loss. Subtract B from A. ⁷	\$ 5,829,000
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 10,271,020
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 35,115,270
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,632,963,524
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 14,573,453
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 3,601
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 14,577,054
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,929,752,724 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 7,397,341 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 39,618,390 E. Total current year value. Add A and B, then subtract C and D.	\$ 2,897,531,675

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,897,531,675
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 27,651,470
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 27,651,470
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 2,869,880,205
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.507932 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.507932 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.414700 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,678,349,814

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 11,107,116
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.....</p>	+ \$ 3,601
	<p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.....</p>	- \$ 92,457
	<p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.</p>	+/- \$ 0
	<p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....</p>	\$ -88,856
	E. Add Line 30 to 31D.	\$ 11,018,260
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,869,880,205
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.383927 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p>	\$ 162,100
	<p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....</p>	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.005648 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.005648 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....</p>	\$ 388,962
	<p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....</p>	- \$ 48,000
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.011880 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.011880 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 161,475</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 142,501</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000661 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000248 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000248 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.401703 /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 1,836,098</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ 0.063978 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.465681 /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.481979 /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 149,194</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. \$ 149,194</p>	\$ 149,194
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 149,194
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 98.00 %</p> <p>B. Enter the prior year actual collection rate..... 96.56 %</p> <p>C. Enter the 2022 actual collection rate. 97.23 %</p> <p>D. Enter the 2021 actual collection rate. 94.80 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	98.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 152,238
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,897,531,675
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.005254 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.487233 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.487233 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 11,941
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,897,531,675
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000412 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.507932 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.507932 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.487233 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.486821 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,897,531,675
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.486821 /\$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.690879 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.147729 /\$100
	C. Subtract B from A.....	\$ 0.543150 /\$100
	D. Adopted Tax Rate.....	\$ 0.553500 /\$100
	E. Subtract D from C.....	\$ -0.010350 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 2,648,553,526
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.661423 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.661423 /\$100
	D. Adopted Tax Rate.....	\$ 0.596800 /\$100
	E. Subtract D from C.....	\$ 0.064623 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 2,312,775,116
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 1,494,584
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.000000 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.000000 /\$100
	D. Adopted Tax Rate.....	\$ 0.596800 /\$100
	E. Subtract D from C.....	\$ -0.596800 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 0
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,494,584 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.051581 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.538402 /\$100

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

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.401703 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,897,531,675
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.017256 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.005254 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.424213 /\$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.⁴⁸

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.⁴⁹

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> .	\$ 0.553500 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,632,963,524
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> .	\$ 2,869,880,205
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.538402 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.507932 /\$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.** \$ 0.538402 /\$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.** \$ 0.424213 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here → Anna Alaniz
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

8-6-24
 Date

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

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Lateral Road	830332152
Taxing Unit Name	Phone (area code and number)
500 E. San Antonio St Ste 20 Pearsall TX 78061	friocountytax.org
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,664,210,600
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,664,210,600
4.	Prior year total adopted tax rate.	\$ 0.043300 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values: \$ 0	
	B. Prior year values resulting from final court decisions: - \$ 0	
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 0	
	B. Prior year disputed value: - \$ 0	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,664,210,600
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 1,477,150</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,964,870</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 4,442,020
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: \$ 6,259,190</p> <p>B. Current year productivity or special appraised value: - \$ 430,190</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 5,829,000
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 10,271,020
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 35,115,270
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,618,824,310
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,133,950
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,133,950
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 2,925,820,344</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 7,397,341</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 39,618,390</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 2,893,599,295

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,893,599,295
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 27,651,470
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 27,651,470
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 2,865,947,825
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.039566 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.039566 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.043300 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,664,210,600

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 1,153,603
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.....</p>	+ \$ 0
	<p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.....</p>	- \$ 92,457
	<p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.</p>	+/- \$ 0
	<p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....</p>	\$ -92,457
	E. Add Line 30 to 31D.	\$ 1,061,146
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,865,947,825
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.037026 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p>	\$ 0
	<p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....</p>	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....</p>	\$ 0
	<p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....</p>	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.037026 /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.037026 /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p style="text-align: center;">- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.038321 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 98.00 %</p> <p>B. Enter the prior year actual collection rate..... 97.00 %</p> <p>C. Enter the 2022 actual collection rate. 97.23 %</p> <p>D. Enter the 2021 actual collection rate. 93.10 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	98.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,893,599,295
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.038321 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.038321 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,893,599,295
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.039566 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.039566 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.038321 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.038321 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,893,599,295
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.038321 /\$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.041553 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.041553 /\$100
	D. Adopted Tax Rate	\$ 0.043300 /\$100
	E. Subtract D from C	\$ -0.001747 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 2,644,649,706
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.110760 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.110760 /\$100
	D. Adopted Tax Rate	\$ 0.043300 /\$100
	E. Subtract D from C	\$ 0.067460 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 2,308,945,236
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 1,557,614
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.000000 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.000000 /\$100
	D. Adopted Tax Rate	\$ 0.043300 /\$100
	E. Subtract D from C	\$ -0.043300 /\$100
	F. 2021 Total Taxable Value (Line 60)	\$ 0
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,557,614 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.053829 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.092150 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.037026 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,893,599,295
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.017279 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.054305 /\$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.⁴⁸

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.⁴⁹

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> .	\$ 0.043300 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,618,824,310
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> .	\$ 2,865,947,825
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(B-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.092150 /\$100

SECTION 8: Total Tax Rate


Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.039566 /\$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.** \$ 0.092150 /\$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.** \$ 0.054305 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here → Anna Alaniz
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

8-6-24
 Date

⁵² Tex. Tax Code §526.04(c-2) and (d-2)



FRIO COUNTY BUILDING MAINTENANCE DEPARTMENT

Proposed Budget
2024-2025 Fiscal Year

#	Project Description	Design Budget	% for FY 24	Adjusted Budget-DES	Funding Source-DES	Construction Budget	% for FY 24	Adjusted Budget-CST	Funding Source-CST
Building Maintenance Department									
1	Roof Replacement - Courthouse	\$100,000	100%	\$100,000	BM100-56006.5401	\$250,000	100%	\$250,000	BM100-56006.5605
2	Courthouse - Low Pressure Wash	\$0	100%	\$0	BM100-56006.5401	\$13,000	100%	\$13,000	BM100-56006.5362
3	Building - Security Updates	\$0	100%	\$0	CS100-56206.5362	\$75,000	100%	\$75,000	CS100-56206.5362
4	R&B Moore Yard - Yard Improvements	\$0	100%	\$0	BM100-56006.5401	\$5,000	100%	\$5,000	BM100-56006.5362
5	Purchase of New Buildings: Moore Yard Bldg., Dilley (FCRCC) Bldg., & Modular Bldg	\$50,000	100%	\$50,000	BM100-56006.5401	\$516,000	100%	\$516,000	BM100-56006.5605
6	Misc Projects - Unplanned Projects	\$0	100%	\$0	BM100-56006.5401	\$50,000	100%	\$50,000	BM100-56006.5362
7	Men's Downstairs Restroom at Courthouse	\$0	100%	\$0	BM100-56006.5401	\$8,000	100%	\$8,000	BM100-56006.5362
8	Courthouse Replace Ceiling Tiles	\$0	100%	\$0	BM100-56006.5401	\$20,000	100%	\$20,000	BM100-56006.5362
9	Courthouse Lighting Upgrades	\$0	100%	\$0	BM100-56006.5401	\$10,000	100%	\$10,000	BM100-56006.5377
10	Dilley New House Renovation	\$0	100%	\$0	BM100-56006.5401	\$35,000	100%	\$35,000	BM100-56006.5362
11	All Precinct - Safety Light Project	\$0	100%	\$0	BM100-56006.5401	\$20,000	100%	\$20,000	BM100-56006.5446
12	William's Justice Center Renovation - <i>Cert. of Obligation</i>	\$0	100%	\$0	I&S404-50010.5675	\$3,500,000	100%	\$3,500,000	I&S404-50010.5675
13	Frio County Parks & Recs., Facility Arena - <i>Cert. of Obligation</i>	\$0	100%	\$0	I&S404-50010.5675	\$11,500,000	100%	\$11,500,000	I&S404-50010.5675
14	Frio County Resilience and Community Center - <i>AACOG GRANT</i>	\$0	100%	\$0		\$0	100%	\$0	
15	Frio County Derby Water Infrastructure - <i>AACOG GRANT</i>	\$0	100%	\$0		\$0	100%	\$0	
16	R&B Dilley Yard - New sewer line/septic	\$25,000	0%	\$0	BM100-56006.5401	\$75,000	0%	\$0	BM100-56006.5362
17	New Tax Office Renovation	\$0	100%	\$0	BM100-56006.5401	\$0	0%	\$0	BM100-56006.5605
18	Dilley Yard Expansion	\$0	100%	\$0	BM100-56006.5401	\$75,000	0%	\$0	BM100-56006.5605

Funding Source Item Summary:

Line Items	Total Cost	Proposed Budget	
Building & Structures (100-56006.5362) =	\$131,000	\$131,000	
Electrical Repairs (100-56006.5377) =	\$10,000	\$25,000	= Current Proposed Budget Including Total Cost
Utilities (100-56006.5446) =	\$20,000	\$350,000	= Current Proposed Budget Including Total Cost
Consultant & Contracted (100-56006.5401) =	\$150,000	\$230,000	= Current Proposed Budget Including Total Cost (Plus IT Contractor)
Building Improvements (100-56006.5605) =	\$766,000	\$766,000	
Courthouse Security: Building Structures (100-56206.5362) =	\$75,000	\$75,000	= Current Proposed Budget Including Total Cost
AACOG Grant (Pending Account Code) =	\$0		= Pending Grant Awards
Cert. of Obligation - Building Projects (404-50010.5675) =	\$15,000,000		= Pending Certificate of Obligation

Grand Total Funding Needed: \$16,152,000
Total Transfer In Reserve: \$1,202,000 **including IT Contractor
Total General Fund Budget: \$30,000
Total Funded Other Sources: \$15,000,000

Legend: Active Projects
Planned - Unfunded Projects



FRIO COUNTY ROAD & BRIDGE DEPARTMENT

Proposed Budget 2024 - 2025 Fiscal Year

#	Project Description	Design Budget	% for FY 24	Adj Budget-DES	Construction Budget	% for FY 24	Adj Budget-CST
Road & Bridge Department							
1	CR 2410/San Miguel Road over San Miguel Creek - Drainage Study, PS&E, & Bridge Replacement	\$6,500	100%	\$6,500	\$473,823	100%	\$473,823
2	CR 3314/E Goldfinch Rd - Drainage Study, PS&E, & Bridge Replacement	\$6,500	100%	\$6,500	\$473,823	100%	\$473,823
3	CR 1056/Horizon West Rd, CR 1143/Armadillo Rd, and CR 1001/Nolan Rd tributary to Buck Creek - Drainage Improvements	\$0	100%	\$0	\$400,000	100%	\$400,000
4	All Precinct - Safety Lighting - <i>GENERAL FUND</i>	\$0	100%	\$0	\$20,000	100%	\$20,000
5	CR 1520/Tehuacana Rd. - Drainage Study & PS&E	\$0	100%	\$0	\$100,000	100%	\$100,000
6	City of Pearsall - Interlocal Agreements: Work Order #2 - Power Plant Rd. - Safety Lighting - <i>GENERAL FUND</i>	\$5,000	100%	\$5,000	\$15,000	100%	\$15,000
	Work Order #3 - Drainage Improvements	\$0	100%	\$0	\$20,000	100%	\$20,000
7	City of Dilley - Interlocal Agreements:	\$0	100%	\$0	\$10,000	100%	\$10,000
8	Pond Project - Phase III	\$195,335	100%	\$195,335	\$2,119,051	100%	\$2,119,051
9	CR 4757/Leona River Rd - PS&E and Bridge Replacement	\$65,435	100%	\$65,435	\$125,000	100%	\$125,000
10	Cemetery Mapping	\$40,000	100%	\$40,000	\$0	100%	\$0
11	CR 3000/Keystone Rd. - Drainage Study and PS&E	\$75,000	0%	\$0	\$150,000	7%	\$10,507
12	Fireman's Park & Basketball Courts - Overhead shades	\$0	0%	\$0	\$60,000	100%	\$60,000
13	CR 4603/Barbra St. & CR 4604/Russel Rd - Drainage Study & PS&E	\$63,193	64%	\$40,444	\$25,000	100%	\$25,000
14	CR 4670/Hugo Rd. & CR 4675/Good Rd. - Drainage Study & PS&E	\$86,771	100%	\$86,771	\$2,600,000	0%	\$0
15	CR 4656/Vine Lp (new road) - Drainage Study and PS&E	\$76,064	86%	\$65,415	\$50,000	100%	\$50,000
16	Countywide - Bridge Repair Contract	\$75,000	0%	\$0	\$250,000	0%	\$0
17	CR 3300/S. Goldfinch Rd - PS&E and roadway re-construction and drainage improvements	\$858,554	0%	\$0	\$3,720,626	0%	\$0
18	CR 4715/Pancho Garcia Rd - PS&E and roadway re-construction and drainage improvements	\$367,687	0%	\$0	\$1,593,413	0%	\$0
19	CR 4425/Derby Rd. - Derby Subdivision; New Construction w/Seal Coat (2CST)	\$0	0%	\$0	\$20,000	0%	\$0
20	CR 3871/Hindes Rd - Bridge Rehabilitation	\$129,182	0%	\$0	\$559,818	0%	\$0
21	CR 3715/Schorp Rd - Roadway Reconstruction	\$1,106,264	0%	\$0	\$4,794,136	0%	\$0
22	CR 2875/Hays Rd - Roadway Reconstruction	\$0	0%	\$0	\$450,000	0%	\$0
23	CR 1001/Nolan Rd - (mill & base) seal coat (2CST)	\$0	0%	\$0	\$90,000	0%	\$0
24	CR 1100 - Seal coat (2CST)	\$0	100%	\$0	\$25,000	100%	\$25,000
25	CR 4538/Divot Rd. - New Construction w/base	\$0	100%	\$0	\$70,000	100%	\$70,000

26	Seal Coat Program:						
	CR 1070/Dove Lane - Reconstruction (mill & base), drainage improvements, and seal coat (2CST)	\$0	100%	\$0	\$15,000	100%	\$15,000
	CR 1084/Quail Run Rd. - Reconstruction (mill & base), drainage improvements, and seal coat (2CST)	\$0	100%	\$0	\$35,000	100%	\$35,000
	CR 1056/Horizon West - Seal coat (2CST)	\$0	100%	\$0	\$25,000	100%	\$25,000
	CR 1151/JP Gonzales Rd - seal coat (2CST)	\$0	100%	\$0	\$40,000	100%	\$40,000
	CR 1660/Black Creek Rd. - Reconstruction (mill & base), drainage improvements, and seal coat (2CST)	\$0	100%	\$0	\$160,000	100%	\$160,000
	CR 2000/Sand Hollow Rd - Roadway Reconstruction, seal coda (2CST)	\$0	100%	\$0	\$250,000	100%	\$250,000
	CR 2863/Cude Rd. - Reconstruction (mill & base), drainage improvements, and seal coat (2CST)	\$0	100%	\$0	\$130,000	100%	\$130,000
	CR 4675/Good Rd. - Reconstruction (mill & base), drainage improvements, and seal coat (2CST)	\$0	100%	\$0	\$63,000	100%	\$63,000
	CR 4614 - Reconstruction (mill & base), drainage improvements, and seal coat (2CST)	\$0	100%	\$0	\$95,000	100%	\$95,000
	Precinct 2 - Reconstruction (mill & base), drainage improvements, and seal coat (2CST)	\$0	100%	\$0	\$50,000	100%	\$50,000
	Misc. Projects - Unplanned Projects	\$0	100%	\$0	\$35,000	100%	\$35,000
27	Drainage Improvements (i.e. culverts, safety end treatments (SETs), delineators, and concrete repairs):	\$0	100%	\$0	\$65,000	100%	\$65,000
28	Countywide - Herbicide Program	\$0	100%	\$0	\$30,000	100%	\$30,000
29	Countywide - Traffic Management Improvements (i.e. speed humps, barriers, flashers, etc)	\$0	100%	\$0	\$40,000	100%	\$40,000
30	Countywide - Roadside Signing	\$0	100%	\$0	\$50,000	100%	\$50,000

Funding Source Item Summary:

Consultant & Contracts (200-50000.5401) =	\$323,770
General Contractors (200-50000.5400) =	\$3,027,743
Tx-Dot - CTIF Grant (200-40000.4863) =	-\$693,955
Road Materials (201-50000.5232) =	\$898,000

Legend: Active Projects

Planned - Unfunded Projects

R&B TRANSFER IN - ROAD PROJECTS TX-DOT	94,485
R&B TRANSFER IN - DESIGN - PHASE III, POND PROJECT	\$195,335
R&B TRANSFER IN - CONSTRUCTION - PHASE III, POND PROJECT	<u>\$2,119,051</u>
TOTAL TRANSFER IN (200-40000.4990)	\$2,408,872

**Frio County ARPA Budget
2024 - 2025**

Account Codes	Budget	Budget Amount 2025-2026	Budget Amount 2024-2025	YTD Expenditures	Balances
126/50000.5311	Economic Development				
	Consulting	\$ 6,000.00	\$ 36,000.00	\$ -	\$ 42,000.00
	Splash Pad - Dilley	\$ -	\$ 200,000.00		\$ 200,000.00
	Pond Project Phase I	\$ -	\$ 488,448.65	\$ -	\$ 488,448.65
	Subtotal	\$ 6,000.00	\$ 724,448.65	\$ -	\$ 730,448.65
126/50000.5312	Public Safety/Mental Health				
	Sheriff Vehicles x 3	\$ -	\$ 223,000.00	\$ -	\$ 223,000.00
	Law Enforcement: In-Car Radios	\$ -	\$ 183,643.20	\$ -	\$ 183,643.20
	District Court Design	\$ -	\$ 140,000.00	\$ -	\$ 140,000.00
	Subtotal	\$ -	\$ 546,643.20	\$ -	\$ 546,643.20
126/50000.5314	Infrastructure				
	Sheriff & Jail - Generator		\$ 51,526.39		\$ 51,526.39
	Subtotal	\$ -	\$ 51,526.39	\$ -	\$ 51,526.39
	Non - Profit Contributions				
126/50000.5320	CASA Contribution	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 20,000.00
126/50000.5321	Food Bank Contribution	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 50,000.00
126/50000.5322	Children's Advocacy Center	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 20,000.00
126/50000.5324	Frio Child Care Board	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 15,000.00
126/50000.5325	Farmers Market	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 6,000.00
126/50000.5388	Alamo Regional Transit	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 20,000.00
126/50000.5389	Community Council of SO TX	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 2,000.00
126/50000.5395	Comm. Asst. Meals on Wheels	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 12,000.00
126/50000.5396	Frio Co Jr. Live Stock	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 40,000.00
126/50000.5397	Pearsall Chamber of Commerce	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 5,000.00
126/50000.5398	Dilley Chamber of Commerce	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 95,000.00	\$ 95,000.00	\$ -	\$ 190,000.00
	GRAND TOTAL	\$ 101,000.00	\$ 1,417,618.24	\$ -	\$ 1,518,618.24