

FRIO COUNTY

ADOPTED BUDGET



OCTOBER 01, 2023 - SEPTEMBER 30, 2024



FRIO COUNTY, TEXAS ADOPTED BUDGET

OCTOBER 1, 2023 - SEPTEMBER 30, 2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,893,990 which is a 17.23 percent increase from last year's budget.

**Frio County Commissioners' Court
September 12, 2023**

Frio County, Texas
Budget Year From October 1, 2023 - September 30, 2024
Adopted Budget

This proposed budget will raise more revenue from property taxes than last year's budget by an amount of \$1,893,990 which is a 17.23 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 \$548,694.

The budget was adopted by the Commissioners' Court of Frio County as of September 12, 2023 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
NAYS: Danny Cano, Commissioner Pct. 4.

	2022 - 2023	2023 - 2024
<u>Property Tax Rate:</u>	<u>0.5968</u>	<u>0.5968</u>
<u>No-New -Revenue Tax Rate:</u>	<u>0.5419</u>	<u>0.5270</u>
<u>No-New-Revenue M&O Tax Rate:</u>	<u>0.5380</u>	<u>0.5226</u>
<u>Voter-Approval Tax Rate:</u>	<u>0.6614</u>	<u>0.6909</u>
<u>The Debt Rate:</u>	<u>0.0064</u>	<u>0.0058</u>
<u>Debt Obligation:</u>		<u>447,583</u>

Frio County Commissioners' Court
September 12, 2023

BUDGET OF FRIO COUNTY, TEXAS
BUDGET YEAR FROM OCTOBER 1, 2023 - SEPTEMBER 30, 2024

Be it hereby resolved by the Commissioners' Court of Frio County, Texas, that the Frio County Budget for the fiscal year 2023-2024 is approved as attached.

PASSED THIS 12TH DAY OF SEPTEMBER, 2023, with the following members of the court voting:
4 AYE, 1 NAY, with 0 ABSTAINING, and 0 ABSENT.



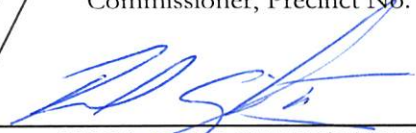
HON. ROCHELLE CAMACHO
County Judge



HON. JOE VELA
Commissioner, Precinct No. 1



HON. MARIO MARTINEZ
Commissioner, Precinct No. 2



HON. RAUL CARRIZALES III
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

At 9:21 FILED
o'clock A
This 13th day of September 2023
Aaron T. Ibarra
Clerk County Court FRIO COUNTY, TX
BY:  CLERK

ORDER RATIFYING 2023 - 2024 TAX RATE

Be it hereby resolved by the Commissioners' Court of Frio County, Texas, to ratify the property tax revenue increase reflected in the 2023-2024 budget with a GENERAL TAX RATE OF .5477, a FARM TO MARKET & LATERAL ROAD RATE OF .0433, and DEBT SERVICE – INTEREST & SINKING RATE OF .0058 for the 2023-2024 tax year.

PASSED THIS 12th DAY OF SEPTEMBER 2023, with the following members of the court voting:


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


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, Frio County Clerk

Date: September 13th 2023

FILED
At 9:21 o'clock A M
This 13 day of Sept 2023
Aaron T. Ibarra

Clerk County Court FRIO COUNTY, TX

BY:  DEPUTY

**ORDER SETTING THE 2023-2024 PROPERTY TAX RATE
FOR FRIO COUNTY, TEXAS**

Whereas, the Frio County Commissioners Court has voted to set the tax revenue levy for Tax Year 2023-2024 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 12, 2023:

That the levy for Tax Year 2023-2024 is an ad valorem tax of \$0.5968 per \$100 assessed valuation on all taxable property within the county.

**THIS TAX RATE WILL RAISE THE SAME 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	\$0.5910
Debt Service Tax Rate	\$0.0058
2023-2024 Total Ad Valorem Tax Rate	\$0.5968

FILED
At 9:21 o'clock A M
This 13th day of Sept 2023
Aaron T. Ibarra

Clerk County Court FRIO COUNTY, TX

BY: [Signature] DEPUTY

Court Members Voting Aye:

[Signature]
Rochelle Camacho, County Judge

[Signature]
Joe Vela, Commissioner Pct. 1

[Signature]
Mario Martinez, Commissioner Pct. 2

[Signature]
Raul Carrizales III, Commissioner Pct. 3

[Signature]
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

[Signature]
ATTEST: Aaron Ibarra, County Clerk

BUDGET CERTIFICATE
BUDGET OF FRIO COUNTY, TEXAS
BUDGET YEAR FROM OCTOBER 1, 2023 - SEPTEMBER 30, 2024

THE STATE OF TEXAS:
COUNTY OF FRIO

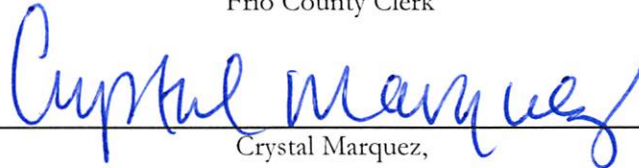
We, the undersigned, do hereby certify that the attached is a true and correct copy of the Annual Budget for the fiscal year 2023-2024 for Frio County, Texas as passed and approved by the Commissioners' Court of said County on the 12th day of September, 2023. As the same appears on file in the office of the County Clerk of said County.



Rochelle Camacho,
Frio County Judge



Aaron Ibarra,
Frio County Clerk

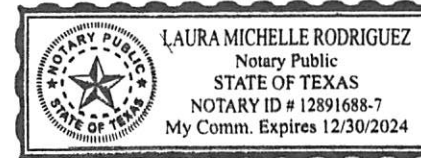


Crystal Marquez,
Frio County Auditor

SUBSCRIBED AND SWORN TO BEFORE ME, the undersigned authority, this the 12th day of September, 2023.



Notary Public,
Frio County, Pearsall, Texas



Frio County, Texas
2023-2024 Adopted Budget
Tax Rate Schedule

Year Beginning	General Fund	Interest & Sinking	IHC Fund	TIRZ	Road & Bridge Fund	Sub-Total	Lateral Road	Total Rate
2003	0.6726	0.0000	0.0172	0.0000	0.0199	0.7097	0.0514	0.7611
2004	0.6579	0.0000	0.0172	0.0000	0.0213	0.6964	0.0503	0.7467
2005	0.5860	0.0000	0.0100	0.0000	0.1267	0.7227	0.0492	0.7719
2006	0.5938	0.0000	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

Tax Levy @ 95% Collection Rate

**Commissioner Pct. 1
Joe Vela**



**Commissioner Pct. 2
Mario Martinez**



COMMISSIONERS COURT
FRIO COUNTY



**County Judge
Rochelle Camacho**



**Commissioner Pct. 3
Raul Carrizales III**



**Commissioner Pct. 4
Danny Cano**



FRIO COUNTY, TEXAS
2023-2024 COUNTY OFFICIALS

Russell Wilson	218th Judicial District Judge
Jennifer Dillingham	81st Judicial District Judge
Audrey Gossett Louis	81st District Attorney
Rochelle Camacho	County Judge
Jose "Joe" Vela	Commissioner Pct. 1
Mario Martinez	Commissioner Pct. 2
Raul Carrizales III	Commissioner Pct. 3
Danny Cano	Commissioner Pct. 4
Michael "Mike" Morse	Sheriff
Joseph Sindon	County Attorney
Shanna Gates	Justice of the Peace Pct. 1
Sandra Waldrum	Justice of the Peace Pct. 2
Susana Ruiz-Belding	Justice of the Peace Pct. 3
Jack Proctor Jr.	Justice of the Peace Pct. 4
Jose "Joe" Ramirez	Constable Pct. 1
Rodolfo "Rudy" Ortegon Jr.	Constable Pct. 2
Raul Daniel Zapata	Constable Pct. 3
Rene Lozano	Constable Pct. 4
Ofilia Trevino	District Clerk
Aaron Ibarra	County Clerk
Anna Alaniz	Tax Assessor-Collector
Pedro "Pete" Martinez	Treasurer
Crystal Marquez	County Auditor

Frio County, Texas
2023-2024 Adopted Budget
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County Court	7	100
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District Clerk	9	100
Justice of Peace #1	10	100
Justice of Peace #2	11	100
Justice of Peace #3	12	100
Justice of Peace #4	13	100
County Attorney	14	100
Election	15	100
County Auditor	16	100
County Treasurer	17	100
Tax Collector	18	100
Building Maintenance	19	100
Courthouse Security	21	100
Emergency Medical Services	22	100
Constable Precinct #1	23	100
Constable Precinct #2	24	100
Constable Precinct #3	25	100
Constable Precinct #4	26	100
Jail	27	100
Sheriff's Department	29	100
Juvenile Corrections	32	100
Highway Patrol	33	100
Game Warden	34	100
Health & Welfare	35	100
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Other Funds

<u>Fund Departments</u>	<u>Page</u>	<u>Fund Number</u>
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*Addendum		
Tax Rate Calculation Worksheets		

100-GENERAL FUND
 REVENUES

		2022-2023			2023-2024			
		2020-2021	2021-2022	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	8,567,994	7,694,772	9,151,469	9,244,541	6,100,979	9,151,469	10,406,609
100-40000.4101	AD VALOREM TX-DELINQUEN	472,402	1,069,015	210,077	367,185	140,051	210,077	210,077
100-40000.4102	MIXED DRINK TAXES	7,479	7,165	2,500	17,485	1,667	2,500	2,500
100-40000.4103	SALES TAXES	1,380,915	1,594,563	1,750,000	2,196,302	1,166,667	1,750,000	1,750,000
100-40000.4106	BINGO TAXES	0	0	500	0	333	500	500
100-40000.4112	PILOT PAYMENT-TAX ABATE	0	94,300	94,300	94,300	62,867	94,300	94,300
TOTAL TAXES & FEES		10,428,791	10,459,814	11,208,847	11,919,814	7,472,564	11,208,847	12,463,986
LICENSES & PERMITS								
GRANTS								
100-40000.4331	911 ADDRESSING POOL FUN	0	0	250	0	167	250	250
100-40000.4339	STATE SUPP CO ATTNYSAL	48,999	0	23,333	25,666	15,555	25,666	25,666
100-40000.4340	STATE SUPP CO JUDGE SAL	25,538	25,391	25,200	25,200	16,800	25,200	25,200
100-40000.4341	TASK FORCE -INDIGENT DE	29,712	24,569	12,000	24,866	8,000	12,000	12,000
100-40000.4343	LEOSE ALLOCATION -SHERI	2,960	2,351	3,000	1,355	2,000	3,000	3,000
100-40000.4344	LEOSE ALLOC - CONST#1	90	0	1,000	0	667	1,000	1,000
100-40000.4345	LEOSE ALLOC - CONST#2	1,333	1,198	1,000	760	667	1,000	1,000
100-40000.4346	LEOSE ALLOC - CONST#3	0	0	1,000	100	667	1,000	1,000
100-40000.4347	LEOSE ALLOC - CONST#4	360	100	1,000	1,094	667	1,000	1,000
100-40000.4356	INTEROPERABLE COMMUNICA	61,787	0	0	0	0	0	0
100-40000.4361	OPERATION STONEGARDEN G	153,554	177,067	281,028	103,028	187,352	103,028	0
100-40000.4368	WALMART COMMUNITY GRANT	0	1,000	0	0	0	0	0
100-40000.4369	TBHF-COURT RECS PRESERV	8,000	0	0	0	0	0	0
100-40000.4370	BODY ARMOR GRANT	0	0	22,475	21,985	14,983	0	0
100-40000.4371	BODY WORN CAMERA PROGRA	0	14,416	0	0	0	0	0
100-40000.4373	CHAPTER 19 - ELECTIONS	0	0	2,828	0	1,885	0	0
TOTAL GRANTS		332,332	246,091	374,114	204,053	249,409	173,144	70,116
OTHER REVENUE								
100-40000.4512	COURTHOUSE SECURITY FEE	14,971	13,486	18,540	13,545	12,360	18,540	18,540
100-40000.4513	RECORDS MANAGEMENT	7,871	0	0	0	0	0	0
100-40000.4515	COURT FACILITY FEE FUND	0	0	4,000	0	2,667	4,000	4,000
TOTAL OTHER REVENUE		22,842	13,486	22,540	13,545	15,027	22,540	22,540
INTEREST								
100-40000.4600	INTEREST ON INVESTMENT	35,859	9,991	18,000	32,608	12,000	18,000	18,000
100-40000.4601	INTEREST	44,885	10,689	30,000	26,321	20,000	30,000	30,000
100-40000.4602	REFUNDS	73,270	3,523	5,000	92,376	3,333	5,000	5,000
100-40000.4605	BOND FORFEITURES - CO C	0	0	30,000	0	20,000	30,000	30,000
100-40000.4610	INTERGOVERNMENTAL REVEN	0	20,275	5,000	25,898	3,333	5,000	5,000
TOTAL INTEREST		154,014	44,478	88,000	177,203	58,667	88,000	88,000

100-GENERAL FUND
 REVENUES

		2022-2023			2023-2024			
		2020-2021	2021-2022	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
MISCELLANEOUS REVENUE								
100-40000.4803	EXCESS CONSTITUTIONAL C	0	0	100	0	67	100	100
100-40000.4804	SHERIFF FEES	9,183	4,386	12,500	5,827	8,333	12,500	12,500
100-40000.4813	LAW LIBRARY	1,505	1,260	1,500	945	1,000	1,500	1,500
100-40000.4815	TAX OFFICE COLLECTION C	133,230	121,990	166,334	0	110,889	166,334	166,334
100-40000.4819	EMS/FH/FCHD	0	0	0	0	0	0	200,000
100-40000.4839	FRIO COUNTY CLERK REVEN	151,609	155,461	175,000	136,489	116,667	175,000	175,000
100-40000.4840	DISTRICT CLERK REVENUES	97,327	94,926	100,000	133,814	66,667	100,000	100,000
100-40000.4841	JUSTICE OF PEACE #1 REV	26,683	22,536	60,000	19,486	40,000	60,000	60,000
100-40000.4842	JUSTICE OF PEACE #2 REV	23,646	21,258	20,000	22,990	13,333	20,000	20,000
100-40000.4843	JUSTICE OF PEACE #3 REV	17,576	16,909	20,000	19,791	13,333	20,000	20,000
100-40000.4844	JUSTICE OF PEACE #4 REV	9,907	10,541	20,000	12,897	13,333	20,000	20,000
100-40000.4845	CHILD PASSENGER SAFETY	0	0	1,000	0	667	1,000	1,000
100-40000.4846	INMATE TRANSPORT REIMBU	0	0	500	0	333	500	500
100-40000.4847	BILLING NON-COUNTY BEDS	9,800	11,600	137,000	14,195	91,333	137,000	100,000
100-40000.4848	EMS/DILLEY	0	0	0	22,917	0	0	1
100-40000.4856	TOBACCO SETTLEMENT	2,377	2,347	2,000	4,548	1,333	2,000	2,000
100-40000.4857	JUROR REIMBURSEMENT	1,462	5,984	4,000	4,858	2,667	4,000	4,000
100-40000.4861	CAPITAL CREDITS UNCLAIM	0	0	1,000	0	667	1,000	1,000
100-40000.4865	MISCELLANEOUS REVENUE	71,049	72,348	15,000	55,681	10,000	15,000	15,000
100-40000.4866	PROCEEDS INSURANCE CLAI	89,600	39,059	60,925	63,698	40,617	15,000	15,000
100-40000.4867	LEASES RENTALS	3,000	3,000	3,000	2,900	2,000	3,000	3,000
100-40000.4868	VOTING MACHINE RENTALS	7,800	3,800	5,000	5,550	3,333	5,000	5,000
100-40000.4871	EMS/PEARSALL	0	0	75,000	75,000	50,000	75,000	75,000
100-40000.4872	VENDING MACHINE REVENUE	500	0	1,000	474	667	0	0
100-40000.4873	EMS / PISD	0	0	25,000	22,917	16,667	25,000	25,000
100-40000.4874	EMS / DISD	0	0	0	0	0	0	1
100-40000.4875	ELECTION SUPPORT REIMBU	0	0	10,000	25,278	6,667	10,000	15,000
100-40000.4886	CONSTABLE PCT #2 - ABV	0	0	1,500	0	1,000	0	0
100-40000.4888	WELLNESS PROGRAM	2,275	1,531	2,175	1,275	850	2,075	2,075
100-40000.4890	INSURANCE REFUNDS	26,943	26,407	15,000	1,055	10,000	15,000	15,000
100-40000.4891	CORONAVIRUS RELIEF FUND	203,162	0	0	0	0	0	0
100-40000.4893	CAMINO REAL REIMBURSEME	0	0	300,000	0	200,000	300,000	300,000
100-40000.4898	DONATIONS	0	9,809	24,500	20,800	15,667	15,000	15,000
100-40000.4899	DILLEY ISD	0	0	38,196	0	25,464	0	0
TOTAL MISCELLANEOUS REVENUE		888,633	625,153	1,297,230	673,384	863,553	1,201,009	1,369,011
OTHER FINANCING SOURCES								
100-40000.4902	SALE OF FIXED ASSETS	16,949	133,996	84,000	1	56,000	20,000	20,000
100-40000.4989	TRANSFER OUT - ARCHIVE	0	0	0	0	1,572,895	0	0
100-40000.4990	TRANSFER IN-GEN FUND BA	0	0	2,359,343	0	0	1,859,807	1,974,840
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	1,000.00						1,000
TRANSFER IN-SHERIFF ABV	1	300,000.00						300,000
TRANFSER IN-CON-PCT2 AB	1	13,000.00						13,000
TRANSFER IN-ST SUPP CO	1	4,666.00						4,666

100-GENERAL FUND
 COUNTY JUDGE
 DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	2022-2023		2023-2024		
	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	65,405	77,486	68,546	59,983	87,607	79,543
100-52001.5103 SALARIES - CO. JUDGES S	25,297	25,297	25,200	22,292	19,508	25,200	25,200
100-52001.5115 SALARIES - CLERICAL	39,410	39,260	47,830	42,300	36,830	88,766	88,766
EXECUTIVE ADMINISTRATIV 1	55,515.76						55,516
ADMINISTRATIVE ASSISTAN 1	33,250.00						33,250
100-52001.5119 PART TIME CLERICAL	14,495	16,075	25,001	24,495	15,193	5,001	5,001
PART TIME #1 COUNTY JUD 1	5,000.00						5,000
PART TIME #2 DRIVERS LI 1	1.00						1
100-52001.5122 SALARIES - GRANT WRITER	17,273	0	0	0	0	0	0
100-52001.5131 PAYROLL TAXES	10,438	10,541	13,427	12,166	9,009	15,803	15,186
100-52001.5141 GROUP INSURANCE	18,929	18,085	18,614	17,061	15,452	28,359	28,359
100-52001.5151 CO RETIREMENT CONTRIBUT	12,208	14,008	13,381	13,240	12,255	17,388	17,648
100-52001.5156 COUNTY RETIREMENT SUPPL	506	514	391	415	433	506	486
100-52001.5161 WORKERS COMP INSURANCE	261	280	685	305	768	537	516
100-52001.5171 UNEMPLOYMENT	396	795	561	453	0	952	952
TOTAL PERSONNEL SERVICES	204,617	190,259	222,577	201,272	169,431	270,118	261,656
SUPPLIES							
100-52001.5201 OFFICE SUPPLIES	2,475	942	2,900	3,127	0	4,000	4,000
100-52001.5212 LEGAL & PROFESSIONAL	238,247	186,208	175,000	25,307	122,493	100,000	100,000
100-52001.5220 PURCHASES-NON CAPITALIZ	326	1,674	3,000	2,988	0	6,000	6,000
100-52001.5252 MEMBERSHIP FEES	4,641	4,479	5,000	4,693	0	5,000	5,000
100-52001.5263 ADVERTISING & LEGAL NOT	1,247	1,688	2,500	574	0	3,000	3,000
100-52001.5291 DONATION EXPENSES	0	0	5,000	1,530	0	5,000	5,000
100-52001.5292 MISCELLANEOUS SUPPLIES	3,524	2,770	2,000	1,962	680	2,000	2,000
TOTAL SUPPLIES	250,460	197,760	195,400	40,181	123,173	125,000	125,000
MAINTENANCE & REPAIRS							
100-52001.5378 EQUIPMENT RENTAL EXPENS	3,237	4,614	3,200	3,969	3,930	3,500	3,500
100-52001.5381 CELL PHONES	566	521	1,000	730	421	1,000	1,000
100-52001.5382 DATA PROCESSING EXPENSE	2,694	3,322	2,500	3,055	1,982	2,500	2,500
100-52001.5384 POSTAGE & FREIGHT EXPEN	139	87	720	126	0	1,000	1,000
100-52001.5386 TELEPHONE/OTHER COMMUNI	985	1,191	1,080	497	1,000	1,080	1,080
100-52001.5390 TRAVEL / MILEAGE EXPENS	586	353	3,500	1,565	0	4,000	4,000
100-52001.5392 PRINTING & COPYING	0	0	1,000	840	0	1,000	1,000
100-52001.5394 CONFERENCES & ASSOCIATI	1,600	75	2,000	1,770	0	3,000	3,000
100-52001.5397 MEALS & LODGING	2,329	170	4,600	4,445	0	4,000	4,000
TOTAL MAINTENANCE & REPAIRS	12,136	10,332	19,600	16,996	7,333	21,080	21,080
SUNDRIES							
100-52001.5500 INSURANCE & BONDING PRE	1,562	1,001	1,800	1,154	10,608	1,800	1,800
100-52001.5510 CONTINGENCIES	0	131,135	306,178	2,517	1,058	125,000	359,800
100-52001.5511 CONTINGENCIES - SALARIE	0	0	38,176	0	0	25,000	25,000
TOTAL SUNDRIES	1,562	132,136	346,154	3,671	11,665	151,800	386,600
TOTAL COUNTY JUDGE	468,775	530,488	783,731	262,120	311,603	567,998	794,336

100-GENERAL FUND
 COUNTY CLERK
 DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-52101.5101 SALARIES - COUNTY CLERK	58,059	58,059	59,465	52,604	46,033	60,204	59,796
100-52101.5115 SALARIES - DEPUTIES	111,602	108,190	114,893	95,083	89,444	122,193	116,141
CHIEF DEPUTY	1 42,238.20						42,238
CLERK III	1 40,652.91						40,653
CLERK II	1 33,250.00						33,250
100-52101.5131 PAYROLL TAXES	12,491	12,367	13,388	11,555	9,996	13,953	13,459
100-52101.5141 GROUP INSURANCE	33,390	35,251	37,229	32,009	31,426	37,812	37,812
100-52101.5151 CO RETIREMENT CONTRIBUT	15,871	17,894	15,558	14,847	15,115	15,353	15,641
100-52101.5156 COUNTY RETIREMENT SUPPL	657	658	455	467	535	447	431
100-52101.5161 WORKERS COMP INSURANCE	314	317	683	323	812	474	457
100-52101.5171 UNEMPLOYMENT	812	1,971	1,348	666	0	806	767
TOTAL PERSONNEL SERVICES	233,196	234,707	243,018	207,553	193,361	251,243	244,503
SUPPLIES							
100-52101.5201 OFFICE SUPPLIES	6,165	3,345	3,500	2,814	3,846	3,500	3,500
100-52101.5220 PURCHASES-NON CAPITALIZ	1,680	1,404	4,000	1,679	1,764	4,000	4,000
100-52101.5263 ADVERTISING & LEGAL NOT	212	693	550	184	0	550	550
TOTAL SUPPLIES	8,058	5,442	8,050	4,676	5,610	8,050	8,050
MAINTENANCE & REPAIRS							
100-52101.5371 OFFICE EQUIPMENT REPAIR	0	0	200	0	0	200	200
100-52101.5378 EQUIPMENT RENTAL EXPENS	5,766	5,428	5,800	5,315	3,694	5,800	5,800
100-52101.5382 DATA PROCESSING EXPENSE	27,131	27,544	28,000	21,629	18,492	28,000	28,000
100-52101.5384 POSTAGE & FREIGHT EXPEN	1,229	907	1,500	1,153	785	1,500	1,500
100-52101.5390 TRAVEL / MILEAGE EXPENS	679	1,709	2,000	73	0	2,000	2,000
100-52101.5392 PRINTING & COPYING	2,982	1,349	3,000	2,587	0	3,000	3,000
100-52101.5394 CONFERENCES & ASSOCIATI	1,150	1,660	2,500	1,825	0	2,500	2,500
100-52101.5397 MEALS & LODGING	2,988	4,179	2,500	439	0	2,500	2,500
TOTAL MAINTENANCE & REPAIRS	41,926	42,774	45,500	33,020	22,971	45,500	45,500
SERVICES							
100-52101.5401 CONSULTANT & CONTRACTED	0	0	194,535	194,535	0	164,174	164,174
TOTAL SERVICES	0	0	194,535	194,535	0	164,174	164,174
SUNDRIES							
100-52101.5500 INSURANCE & BONDING PRE	1,633	1,051	2,000	1,746	10,608	2,000	2,000
TOTAL SUNDRIES	1,633	1,051	2,000	1,746	10,608	2,000	2,000
TOTAL COUNTY CLERK	284,814	283,975	493,104	441,531	232,550	470,967	464,228

100-GENERAL FUND
 EMERGENCY MGMT / 911 MAP
 DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		2020-2021	2021-2022	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
		ACTUAL	ACTUAL				PB	
PERSONNEL SERVICES								
100-52201.5101	SALARIES - ADMINISTRATO	55,211	55,211	58,664	51,895	45,412	61,420	61,736
100-52201.5131	PAYROLL TAXES	4,100	4,103	4,488	4,036	3,278	4,699	4,723
100-52201.5141	GROUP INSURANCE	9,176	9,195	9,307	8,588	7,856	9,453	9,453
100-52201.5151	CO RETIREMENT CONTRIBUT	5,181	5,951	5,215	5,180	4,976	5,170	5,448
100-52201.5156	COUNTY RETIREMENT SUPPL	215	218	153	162	176	150	151
100-52201.5161	WORKERS COMP INSURANCE	1,035	1,064	2,335	1,104	2,778	1,630	1,638
100-52201.5171	UNEMPLOYMENT	404	740	452	359	0	405	407
TOTAL PERSONNEL SERVICES		75,322	76,482	80,613	71,324	64,477	82,927	83,557
SUPPLIES								
100-52201.5201	OFFICE SUPPLIES	1,671	844	2,000	568	0	2,000	2,000
100-52201.5212	LEGAL & PROFESSIONAL	0	0	100	150	0	100	100
100-52201.5220	PURCHASES-NON CAPITALIZ	1,262	1,654	2,500	234	0	2,500	2,500
TOTAL SUPPLIES		2,933	2,498	4,600	952	0	4,600	4,600
MAINTENANCE & REPAIRS								
100-52201.5382	DATA PROCESSING EXPENSE	686	3,532	10,000	2,258	4,162	10,000	10,000
100-52201.5384	POSTAGE & FREIGHT EXPEN	36	54	50	19	0	50	50
100-52201.5386	TELEPHONE/OTHER COMMUNI	532	573	950	525	480	950	950
100-52201.5390	TRAVEL / MILEAGE EXPENS	0	0	750	0	0	750	750
100-52201.5395	EDUCATION & TRAINING	1,000	0	750	200	0	750	750
100-52201.5397	MEALS & LODGING	0	0	1,000	0	0	1,000	1,000
TOTAL MAINTENANCE & REPAIRS		2,254	4,159	13,500	3,003	4,642	13,500	13,500
SUNDRIES								
100-52201.5500	INSURANCE & BONDING PRE	0	0	50	0	0	50	50
TOTAL SUNDRIES		0	0	50	0	0	50	50
TOTAL EMERGENCY MGMT / 911 MAP		80,510	83,139	98,763	75,279	69,119	101,077	101,707

100-GENERAL FUND
 COUNTY COURT
 DEPARTMENTAL EXPENDITURES

		2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>SUPPLIES</u>								
100-53002.5212	LEGAL FEES - COURT APPO	14,300	11,100	20,000	17,500	0	20,000	20,000
100-53002.5236	COURT COSTS	577	0	1,000	1,002	0	1,000	1,000
100-53002.5240	PETIT JURORS EXPENSE	0	788	2,000	12	0	2,000	2,000
100-53002.5241	JURY SUMMONS NOTICES	0	0	1,000	0	0	1,000	1,000
100-53002.5242	VISITING JUDGES EXPENSE	0	270	3,000	1,339	0	3,000	3,000
100-53002.5244	COURT REPORTER EXPENSE	0	693	5,000	0	0	5,000	5,000
TOTAL SUPPLIES		14,877	12,851	32,000	19,853	0	32,000	32,000
<u>MAINTENANCE & REPAIRS</u>								
100-53002.5384	POSTAGE & FREIGHT EXPEN	47	65	1,000	19	0	1,000	1,000
TOTAL MAINTENANCE & REPAIRS		47	65	1,000	19	0	1,000	1,000
<u>SUNDRIES</u>								
TOTAL COUNTY COURT		14,924	12,916	33,000	19,872	0	33,000	33,000

100-GENERAL FUND
 DISTRICT COURT
 DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	2022-2023		2023-2024		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-53102.5115 SALARIES - COURT REPORT	26,479	26,917	29,616	26,199	22,927	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	5,450	4,603	13,000	625	0	10,000	10,000
100-53102.5131 PAYROLL TAXES	2,434	2,365	3,260	2,168	2,041	3,152	3,152
100-53102.5141 GROUP INSURANCE	3,259	3,363	3,353	3,353	0	3,401	3,401
100-53102.5151 CO RETIREMENT CONTRIBUT	2,484	2,847	2,633	2,609	2,448	3,469	3,663
100-53102.5156 COUNTY RETIREMENT SUPPL	103	104	77	82	86	101	101
100-53102.5161 WORKERS COMP INSURANCE	72	55	166	79	198	107	107
100-53102.5171 UNEMPLOYMENT	236	423	328	190	0	272	272
TOTAL PERSONNEL SERVICES	40,517	40,679	52,434	35,304	27,700	51,710	51,905
SUPPLIES							
100-53102.5201 OFFICE SUPPLIES	977	500	1,000	1,037	0	1,000	1,000
100-53102.5212 LEGAL FEES - COURT APPO	136,124	124,790	150,000	90,667	91,735	150,000	150,000
100-53102.5214 DIST ATTORNEY OFFICE SU	194,439	222,791	240,697	240,697	0	246,943	246,943
100-53102.5220 PURCHASES-NON CAPITALIZ	2,446	1,978	2,500	235	0	2,500	2,500
100-53102.5236 COURT COSTS	13,424	26,288	10,000	13,436	8,051	10,000	10,000
100-53102.5239 GRAND JURORS EXPENSE	2,712	3,104	5,000	2,680	0	5,000	5,000
100-53102.5240 PETIT JURORS EXPENSE	3,054	7,478	12,000	5,120	0	26,000	26,000
100-53102.5241 JURY SUMMONS NOTICES	1,268	442	3,000	87	0	3,000	3,000
100-53102.5242 VISITING JUDGES EXPENSE	162	860	1,000	880	800	1,000	1,000
100-53102.5243 DISTRICT COURT COORDINA	38,585	43,367	44,968	44,968	0	46,815	46,815
100-53102.5244 COURT REPORTER EXPENSE	14,919	26,484	15,000	18,462	20,404	15,000	15,000
100-53102.5245 4TH ADMIN JUDICIAL COST	1,280	1,341	1,341	1,341	13,499	1,341	1,341
100-53102.5246 PUBLIC DEFENDER OFFICE	0	0	97,380	9,487	95,472	97,380	97,380
100-53102.5263 ADVERTISING & LEGAL NOT	0	18	100	0	0	100	100
TOTAL SUPPLIES	409,390	459,441	583,986	429,097	229,960	606,079	606,079
MAINTENANCE & REPAIRS							
100-53102.5384 POSTAGE & FREIGHT EXPEN	642	2,410	3,800	1,672	1,434	3,800	3,800
100-53102.5392 PRINTING & COPYING	494	200	500	499	0	500	500
TOTAL MAINTENANCE & REPAIRS	1,136	2,610	4,300	2,172	1,434	4,300	4,300
SERVICES							
100-53102.5401 CONSULTANT & CONTRACTED	44,595	71,341	71,341	142,682	717,936	0	0
100-53102.5412 LAW LIBRARY UPDATE EXP	16,617	18,037	15,000	21,124	32,978	15,000	15,000
TOTAL SERVICES	61,212	89,378	86,341	163,806	750,914	15,000	15,000
SUNDRIES							
100-53102.5500 INSURANCE & BONDING PRE	0	0	801	50	0	801	801
TOTAL SUNDRIES	0	0	801	50	0	801	801
TOTAL DISTRICT COURT	512,254	592,107	727,862	630,428	1,010,008	677,890	678,085

100-GENERAL FUND
 DISTRICT CLERK
 DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-53202.5101 SALARIES - DISTRICT CLE	58,059	58,059	65,624	58,052	50,800	72,343	69,780
100-53202.5115 SALARIES - DEPUTIES DIS	136,208	129,698	160,355	129,575	118,113	182,741	181,919
CHIEF DEPUTY	1 54,704.00						54,704
CLERK II	1 46,216.17						46,216
CLERK II	1 39,302.35						39,302
CLERK II	1 41,696.20						41,696
100-53202.5131 PAYROLL TAXES	14,078	13,549	16,632	14,267	11,389	19,514	19,255
100-53202.5141 GROUP INSURANCE	45,529	45,976	46,536	42,158	39,283	47,264	47,264
100-53202.5151 CO RETIREMENT CONTRIBUT	18,253	20,232	19,328	18,671	17,758	21,472	22,376
100-53202.5156 COUNTY RETIREMENT SUPPL	756	743	565	585	628	625	617
100-53202.5161 WORKERS COMP INSURANCE	349	353	848	401	1,009	663	654
100-53202.5171 UNEMPLOYMENT	996	1,768	1,169	904	0	1,206	1,201
TOTAL PERSONNEL SERVICES	274,227	270,378	311,058	264,613	238,980	345,829	343,065
SUPPLIES							
100-53202.5201 OFFICE SUPPLIES	3,447	2,142	3,500	2,381	1,349	3,500	3,500
100-53202.5220 PURCHASES-NON CAPITALIZ	4,884	2,970	5,000	4,110	0	10,000	10,000
TOTAL SUPPLIES	8,331	5,112	8,500	6,491	1,349	13,500	13,500
MAINTENANCE & REPAIRS							
100-53202.5378 EQUIPMENT RENTAL EXPENS	4,254	4,041	5,000	3,704	3,389	5,000	5,000
100-53202.5382 DATA PROCESSING EXPENSE	20,444	20,352	21,000	18,641	16,102	21,000	21,000
100-53202.5384 POSTAGE & FREIGHT EXPEN	2,866	2,589	3,500	2,579	2,062	2,500	2,500
100-53202.5390 TRAVEL / MILEAGE EXPENS	951	2,371	3,000	2,680	2,008	3,000	3,000
100-53202.5392 PRINTING & COPYING	1,999	1,993	2,000	1,803	0	2,000	2,000
100-53202.5394 CONFERENCES & ASSOCIATI	1,450	1,075	4,000	1,815	2,013	3,000	3,000
100-53202.5397 MEALS & LODGING	1,908	4,131	5,000	4,227	3,692	5,000	5,000
TOTAL MAINTENANCE & REPAIRS	33,872	36,552	43,500	35,449	29,265	41,500	41,500
SUNDRIES							
100-53202.5500 INSURANCE & BONDING PRE	1,372	840	1,500	1,314	10,105	1,500	1,500
TOTAL SUNDRIES	1,372	840	1,500	1,314	10,105	1,500	1,500
TOTAL DISTRICT CLERK	317,803	312,883	364,558	307,867	279,698	402,329	399,565

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

	2020-2021	2021-2022	2022-2023		2023-2024		
	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	49,355	58,141	51,432	45,008	66,139	65,163
100-53301.5115 SALARIES - CLERICAL	75,193	74,891	85,950	76,029	66,536	95,882	95,882
CHIEF DEPUTY	1 55,525.55						55,526
CLERK II	1 40,356.94						40,357
100-53301.5119 SALARIES-TEMPORARY CLER	6,237	0	5,243	0	0	5,000	5,000
100-53301.5131 PAYROLL TAXES	9,339	8,808	11,424	9,458	7,331	12,777	12,702
100-53301.5141 GROUP INSURANCE	27,383	27,586	27,922	25,763	23,570	28,359	28,359
100-53301.5151 CO RETIREMENT CONTRIBUT	11,687	13,392	12,810	12,674	11,726	14,059	14,761
100-53301.5156 COUNTY RETIREMENT SUPPL	484	492	375	397	415	409	407
100-53301.5161 WORKERS COMP INSURANCE	717	725	1,768	842	2,117	1,334	1,318
100-53301.5171 UNEMPLOYMENT	595	1,023	702	524	0	666	666
TOTAL PERSONNEL SERVICES	180,990	176,271	204,335	177,119	156,702	224,625	224,258
<u>SUPPLIES</u>							
100-53301.5201 OFFICE SUPPLIES	1,035	1,194	1,200	1,037	0	1,200	1,200
100-53301.5210 PURCHASES - NON CAPITAL	0	998	1,000	410	0	1,000	1,000
100-53301.5220 AUTOPSIES & TOXICOLOGIE	2,013	0	4,500	4,410	0	0	0
100-53301.5263 ADVERTISING & LEGAL NOT	0	0	100	0	0	100	100
TOTAL SUPPLIES	3,047	2,192	6,800	5,856	0	2,300	2,300
<u>MAINTENANCE & REPAIRS</u>							
100-53301.5378 EQUIPMENT RENTAL EXPENS	1,538	1,549	2,500	1,471	1,346	2,500	2,500
100-53301.5382 DATA PROCESSING EXPENSE	7,917	7,878	10,000	7,340	1,107	11,800	11,800
100-53301.5384 POSTAGE & FREIGHT EXPEN	348	538	1,000	275	80	1,000	1,000
100-53301.5390 TRAVEL / MILEAGE EXPENS	0	309	1,000	946	0	1,000	1,000
100-53301.5392 PRINTING & COPYING	67	0	200	0	0	200	200
100-53301.5394 CONFERENCES & ASSOCIATI	410	620	1,500	815	0	1,500	1,500
100-53301.5397 MEALS & LODGING	0	700	1,500	877	0	1,500	1,500
TOTAL MAINTENANCE & REPAIRS	10,280	11,594	17,700	11,723	2,533	19,500	19,500
<u>SUNDRIES</u>							
100-53301.5500 INSURANCE & BONDING PRE	1,233	690	1,500	1,154	10,608	1,500	1,500
TOTAL SUNDRIES	1,233	690	1,500	1,154	10,608	1,500	1,500
TOTAL J.P. PCT. # 1	195,551	190,748	230,335	195,852	169,843	247,925	247,558

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

	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-53302.5101 SALARIES - ADMINISTRATO	49,355	49,355	58,141	51,432	45,008	47,653	44,417
100-53302.5115 SALARIES - CLERICAL	40,425	40,226	48,204	42,640	37,314	55,515	55,515
CHIEF DEPUTY 1	55,514.94						55,515
100-53302.5119 SALARIES -TEMPORARY CLE	2,204	3,724	8,000	762	0	5,000	5,000
100-53302.5131 PAYROLL TAXES	6,108	6,236	8,747	7,279	5,017	8,275	8,027
100-53302.5141 GROUP INSURANCE	18,275	18,369	18,614	17,158	15,695	18,906	18,906
100-53302.5151 CO RETIREMENT CONTRIBUT	8,425	9,656	10,165	9,345	8,562	9,105	9,328
100-53302.5156 COUNTY RETIREMENT SUPPL	349	354	297	293	303	265	257
100-53302.5161 WORKERS COMP INSURANCE	648	649	1,632	772	1,942	929	877
100-53302.5171 UNEMPLOYMENT	308	588	433	300	0	399	399
TOTAL PERSONNEL SERVICES	126,096	129,157	154,234	129,980	113,839	146,047	142,726
SUPPLIES							
100-53302.5201 OFFICE SUPPLIES	669	339	1,000	939	0	1,500	1,500
100-53302.5210 PURCHASES - NON CAPITAL	0	0	1,000	17	0	1,000	1,000
100-53302.5220 AUTOPSIES & TOXICOLOGIE	1,962	12,950	4,000	5,550	0	0	0
100-53302.5240 PETIT JURORS EXPENSE	0	0	100	0	0	0	0
TOTAL SUPPLIES	2,632	13,289	6,100	6,506	0	2,500	2,500
MAINTENANCE & REPAIRS							
100-53302.5341 ADVERTISING &LEGAL	0	0	100	0	0	100	100
100-53302.5378 EQUIPMENT RENTAL EXPENS	1,573	1,579	1,600	1,462	1,266	1,600	1,600
100-53302.5381 CELL PHONES & PAGERS	0	0	0	0	0	0	600
100-53302.5382 DATA PROCESSING EXPENSE	9,091	8,488	9,800	7,860	2,718	11,800	11,800
100-53302.5384 POSTAGE & FREIGHT EXPEN	335	341	600	363	547	600	600
100-53302.5390 TRAVEL / MILEAGE EXPENS	0	250	1,500	899	0	1,500	1,500
100-53302.5392 PRINTING & COPYING	0	0	500	45	0	500	500
100-53302.5394 CONFERENCES & ASSOCIATI	445	545	1,500	695	0	1,500	1,500
100-53302.5397 MEALS & LODGING	0	659	2,000	1,916	0	2,000	2,000
TOTAL MAINTENANCE & REPAIRS	11,444	11,862	17,600	13,240	4,531	19,600	20,200
SUNDRIES							
100-53302.5500 INSURANCE & BONDING PRE	1,233	630	1,500	1,142	10,105	1,500	1,500
TOTAL SUNDRIES	1,233	630	1,500	1,142	10,105	1,500	1,500
TOTAL J.P. PCT. # 2	141,406	154,938	179,434	150,868	128,475	169,647	166,926

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

	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
100-53303.5101 SALARIES - ADMINISTRATO	48,387	48,387	51,778	45,804	40,082	53,598	51,981
100-53303.5115 SALARIES - CLERICAL	38,383	38,272	42,571	22,982	29,025	46,325	46,325
CHIEF DEPUTY 1	46,325.33						46,325
100-53303.5119 SALARIES-TEMPORARY CLER	4,739	3,521	9,757	8,895	9,345	5,000	5,000
100-53303.5131 PAYROLL TAXES	6,668	6,552	7,964	5,987	5,689	8,027	7,903
100-53303.5141 GROUP INSURANCE	18,693	18,391	18,614	14,833	15,713	18,906	18,906
100-53303.5151 CO RETIREMENT CONTRIBUT	8,142	9,340	8,388	7,008	7,910	8,832	9,184
100-53303.5156 COUNTY RETIREMENT SUPPL	337	343	245	222	280	257	253
100-53303.5161 WORKERS COMP INSURANCE	645	651	1,462	687	1,727	1,002	976
100-53303.5171 UNEMPLOYMENT	315	567	403	249	0	339	339
TOTAL PERSONNEL SERVICES	126,309	126,025	141,183	106,667	109,770	142,285	140,867
<u>SUPPLIES</u>							
100-53303.5201 OFFICE SUPPLIES	759	765	700	622	1,259	1,000	1,000
100-53303.5210 PURCHASES - NON CAPITAL	1,229	727	2,000	515	870	2,000	2,000
100-53303.5220 AUTOPSIES & TOXICOLOGIE	13	2,800	4,500	700	3,522	0	0
TOTAL SUPPLIES	2,001	4,291	7,200	1,837	5,651	3,000	3,000
<u>MAINTENANCE & REPAIRS</u>							
100-53303.5378 EQUIPMENT RENTAL EXPENS	1,500	1,500	1,800	1,375	1,258	1,800	1,800
100-53303.5382 DATA PROCESSING EXPENSE	7,975	8,030	10,000	8,615	0	11,800	11,800
100-53303.5384 POSTAGE & FREIGHT EXPEN	226	312	300	299	69	300	300
100-53303.5390 TRAVEL / MILEAGE EXPENS	0	152	700	322	0	1,000	1,000
100-53303.5392 PRINTING & COPYING	500	0	500	66	0	500	500
100-53303.5394 CONFERENCES & ASSOCIATI	160	389	500	295	1,509	700	700
100-53303.5397 MEALS & LODGING	0	389	1,000	533	1,660	1,000	1,000
TOTAL MAINTENANCE & REPAIRS	10,361	10,772	14,800	11,505	4,496	17,100	17,100
<u>SUNDRIES</u>							
100-53303.5500 INSURANCE & BONDING PRE	1,133	530	1,500	1,154	11,111	1,500	1,500
TOTAL SUNDRIES	1,133	530	1,500	1,154	11,111	1,500	1,500
TOTAL J.P. PCT. # 3	139,805	141,619	164,683	121,163	131,029	163,885	162,467

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

		2022-2023			2023-2024			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2020-2021	2021-2022							
ACTUAL	ACTUAL							
PERSONNEL SERVICES								
100-53304.5101	SALARIES - ADMINISTRATO	49,355	49,355	53,042	46,922	41,061	56,089	56,078
100-53304.5115	SALARIES - CLERICAL	38,985	38,878	44,840	39,671	34,715	50,207	50,207
	CHIEF DEPUTY 1	50,206.74						50,207
100-53304.5119	SALARIES-TEMPORARY CLER	3,511	0	8,000	0	0	5,000	5,000
100-53304.5131	PAYROLL TAXES	6,749	6,626	8,100	6,763	5,392	8,514	8,513
100-53304.5141	GROUP INSURANCE	18,280	18,391	18,614	17,175	15,713	18,906	18,906
100-53304.5151	CO RETIREMENT CONTRIBUT	8,289	9,510	8,702	8,627	8,133	9,368	9,893
100-53304.5156	COUNTY RETIREMENT SUPPL	343	349	254	270	288	273	273
100-53304.5161	WORKERS COMP INSURANCE	646	640	1,495	707	1,779	1,052	1,052
100-53304.5171	UNEMPLOYMENT	311	544	407	273	0	364	364
	TOTAL PERSONNEL SERVICES	126,469	124,292	143,455	120,409	107,079	149,774	150,287
SUPPLIES								
100-53304.5201	OFFICE SUPPLIES	474	1,347	2,000	1,686	402	2,000	2,000
100-53304.5210	PURCHASES - NON CAPITAL	6,840	3,677	3,700	0	0	3,700	3,700
100-53304.5220	AUTOPSIES & TOXICOLOGIE	3,362	4,995	4,500	32,470	71,451	0	0
	TOTAL SUPPLIES	10,677	10,019	10,200	34,156	71,853	5,700	5,700
MAINTENANCE & REPAIRS								
100-53304.5341	ADVERTISING &LEGAL	0	0	100	0	0	100	100
100-53304.5378	EQUIPMENT RENTAL EXPENS	1,542	1,623	2,500	1,563	1,293	2,500	2,500
100-53304.5382	DATA PROCESSING EXPENSE	9,453	8,685	9,800	7,700	0	11,800	11,800
100-53304.5384	POSTAGE & FREIGHT EXPEN	116	55	400	19	0	400	400
100-53304.5390	TRAVEL / MILEAGE EXPENS	165	636	1,000	946	1,060	1,000	1,000
100-53304.5392	PRINTING & COPYING	560	0	350	0	0	500	500
100-53304.5394	CONFERENCES & ASSOCIATI	320	635	1,500	465	503	1,500	1,500
100-53304.5397	MEALS & LODGING	263	1,610	2,000	721	1,610	2,000	2,000
	TOTAL MAINTENANCE & REPAIRS	12,419	13,243	17,650	11,414	4,467	19,800	19,800
SUNDRIES								
100-53304.5500	INSURANCE & BONDING PRE	1,162	678	1,500	1,054	10,105	1,500	1,500
	TOTAL SUNDRIES	1,162	678	1,500	1,054	10,105	1,500	1,500
TOTAL J.P. PCT. # 4		150,727	148,232	172,805	167,033	193,503	176,774	177,287

100-GENERAL FUND
 COUNTY ATTORNEY
 DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2020-2021	2021-2022							
ACTUAL	ACTUAL							
PERSONNEL SERVICES								
100-54002.5101	SALARIES - COUNTY ATTOR	71,724	71,724	77,052	68,162	59,647	90,938	90,391
100-54002.5103	SALARIES-CO ATTORNEY SU	23,423	23,423	23,333	20,641	18,062	30,332	30,332
100-54002.5111	INVESTIGATOR	53,901	52,638	65,147	57,554	51,543	75,183	75,183
	INVESTIGATOR 1	75,183.03						75,183
100-54002.5115	SALARIES - CLERICAL	97,753	97,353	93,881	84,629	82,472	96,616	96,616
	LEGAL SECRETARY II 1	58,867.75						58,868
	LEGAL SECRETARY I 1	37,748.26						37,748
100-54002.5131	PAYROLL TAXES	17,183	17,049	20,813	17,153	14,348	22,420	22,378
100-54002.5141	GROUP INSURANCE	35,057	35,179	37,229	31,356	30,057	37,812	37,812
100-54002.5151	CO RETIREMENT CONTRIBUT	23,158	26,411	24,187	23,129	22,832	24,669	26,005
100-54002.5156	COUNTY RETIREMENT SUPPL	959	970	707	727	807	718	717
100-54002.5161	WORKERS COMP INSURANCE	1,633	1,650	4,071	1,926	4,844	3,078	3,076
100-54002.5171	UNEMPLOYMENT	1,108	2,016	1,322	989	0	1,134	1,134
	TOTAL PERSONNEL SERVICES	325,900	328,413	347,742	306,265	284,613	382,898	383,643
SUPPLIES								
100-54002.5201	OFFICE SUPPLIES	1,865	1,672	2,600	1,350	0	2,600	2,600
100-54002.5220	PURCHASES-NON CAPITALIZ	543	3,057	2,600	1,886	0	2,600	2,600
100-54002.5261	LAB TESTING	0	0	0	0	0	3,000	3,000
	TOTAL SUPPLIES	2,408	4,729	5,200	3,236	0	8,200	8,200
MAINTENANCE & REPAIRS								
100-54002.5378	EQUIPMENT RENTAL EXPENS	1,514	1,402	1,500	1,285	1,176	1,500	1,500
100-54002.5381	CELL PHONES & PAGERS	1,022	1,031	1,400	920	841	1,400	1,400
100-54002.5382	DATA PROCESSING EXPENSE	725	667	1,000	214	0	1,000	1,000
100-54002.5384	POSTAGE & FREIGHT EXPEN	294	382	220	345	558	400	400
100-54002.5386	TELEPHONE/OTHER COMMUNI	0	0	550	0	0	550	550
100-54002.5390	TRAVEL / MILEAGE EXPENS	1,149	478	2,000	190	0	2,000	2,000
100-54002.5392	PRINTING & COPYING	0	0	500	104	0	500	500
100-54002.5394	CONFERENCES & ASSOCIATI	1,830	1,280	2,000	1,530	0	2,000	2,000
100-54002.5397	MEALS & LODGING	1,645	1,688	2,500	653	0	2,500	2,500
	TOTAL MAINTENANCE & REPAIRS	8,178	6,929	11,670	5,242	2,575	11,850	11,850
SUNDRIES								
100-54002.5500	INSURANCE & BONDING PRE	1,520	823	1,500	1,680	14,891	1,600	1,900
	TOTAL SUNDRIES	1,520	823	1,500	1,680	14,891	1,600	1,900
TOTAL COUNTY ATTORNEY		338,006	340,894	366,112	316,422	302,079	404,548	405,593

100-GENERAL FUND
 ELECTIONS

DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		2020-2021	2021-2022	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
100-54504.5101	SALARIES - ADMINISTRATO	52,525	53,642	57,934	50,943	41,761	61,824	62,127
100-54504.5110	SALARIES - CLERICAL	34,155	62,892	74,307	65,744	57,533	81,077	81,077
	EXECUTIVE ADMINISTRATIV	1 43,910.16						43,910
	CLERK II	1 37,166.79						37,167
100-54504.5115	ELECTION JUDGES & CLERK	13,603	39,964	15,000	17,949	34,548	15,000	15,000
100-54504.5119	SALARIES - PART TIME	22,444	0	2,599	2,692	8,412	0	0
100-54504.5131	PAYROLL TAXES	10,966	11,586	11,463	10,657	7,189	12,079	12,103
100-54504.5141	GROUP INSURANCE	18,577	26,034	27,922	25,743	23,552	28,359	28,359
100-54504.5151	CO RETIREMENT CONTRIBUT	8,446	12,599	11,756	11,690	10,866	12,029	14,064
100-54504.5156	CO RETIREMENT SUPPLEMEN	350	462	344	366	384	350	350
100-54504.5161	WORKERS COMP INSURANCE	207	268	584	272	683	411	411
100-54504.5171	UNEMPLOYMENT	1,025	1,550	1,154	833	0	1,042	1,044
	TOTAL PERSONNEL SERVICES	162,297	208,998	203,063	186,889	184,928	212,170	214,535
SUPPLIES								
100-54504.5201	OFFICE SUPPLIES	1,601	3,033	2,800	2,876	4,634	3,500	3,500
100-54504.5220	PURCHASES-NON CAPITALIZ	3,541	3,879	4,000	3,357	27,719	4,000	4,000
	TOTAL SUPPLIES	5,142	6,912	6,800	6,233	32,353	7,500	7,500
MAINTENANCE & REPAIRS								
100-54504.5300	ELECTION SUPPLIES	10,528	35,367	31,200	30,419	193,025	45,000	45,000
100-54504.5341	ADVERTISING & LEGAL	683	1,145	2,000	608	6,119	2,000	2,000
100-54504.5378	EQUIPMENT RENTAL EXPENS	1,536	1,573	1,500	1,493	0	1,500	1,500
100-54504.5382	DATA PROCESSING EXPENSE	765	2,751	2,600	2,505	4,981	2,600	2,600
100-54504.5384	POSTAGE & FREIGHT EXPEN	2,424	4,855	4,000	1,419	7,550	8,000	8,000
100-54504.5390	TRAVEL / MILEAGE EXPENS	330	369	800	660	203	1,500	1,500
100-54504.5394	CONFERENCES & ASSOCIATI	650	550	1,200	1,010	0	2,200	2,200
100-54504.5397	MEALS & LODGING	1,071	1,283	1,750	1,941	0	2,600	2,600
	TOTAL MAINTENANCE & REPAIRS	17,987	47,892	45,050	40,056	211,877	65,400	65,400
SERVICES								
100-54504.5406	VOTER MACHINE SITE SUPP	47	0	6,100	5,348	0	6,100	6,100
100-54504.5408	ESS EXTENDED WARRANTY	0	0	1,500	0	0	1,500	1,500
	TOTAL SERVICES	47	0	7,600	5,348	0	7,600	7,600
SUNDRIES								
100-54504.5500	INSURANCE & BONDING PRE	0	0	250	0	0	250	250
	TOTAL SUNDRIES	0	0	250	0	0	250	250
TOTAL ELECTIONS		185,473	263,802	262,763	238,527	429,159	292,920	295,285

100-GENERAL FUND
 COUNTY AUDITOR
 DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		2020-2021	2021-2022	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>PERSONNEL SERVICES</u>								
100-55005.5101	SALARIES - COUNTY AUDIT	66,676	66,676	76,420	67,602	59,158	84,136	83,243
100-55005.5115	SALARIES - ASSISTANTS	81,795	83,512	123,166	103,076	94,896	127,509	127,509
	ASSISTANT AUDITOR/GENER	1 45,746.10						45,746
	2ND ASSISTANT/ACCOUNTS	1 44,926.34						44,926
	3RD ASSISTANT/FIXED ASS	1 36,836.80						36,837
100-55005.5119	SALARIES - PART TIME CL	7,604	3,760	0	0	0	0	0
100-55005.5131	PAYROLL TAXES	11,364	11,096	15,268	12,727	9,570	16,191	16,123
100-55005.5141	GROUP INSURANCE	27,539	27,586	37,229	28,886	23,570	37,812	37,812
100-55005.5151	CO RETIREMENT CONTRIBUT	14,668	16,427	17,743	16,637	13,832	17,815	18,736
100-55005.5156	COUNTY RETIREMENT SUPPL	607	604	519	520	489	519	516
100-55005.5161	WORKERS COMP INSURANCE	298	285	778	368	926	550	548
100-55005.5171	UNEMPLOYMENT	1,142	2,044	1,537	1,170	0	1,397	1,391
	TOTAL PERSONNEL SERVICES	211,693	211,990	272,660	230,987	202,440	285,929	285,877
<u>SUPPLIES</u>								
100-55005.5201	OFFICE SUPPLIES	2,974	2,986	4,000	3,985	12,158	4,000	4,000
100-55005.5216	INDEPENDANT AUDIT FEES	65,200	47,350	60,000	117,700	0	60,000	60,000
100-55005.5220	PURCHASES-NON CAPITALIZ	3,561	3,942	4,000	3,659	18,043	4,000	4,000
100-55005.5291	WELLNESS PROGRAM SUPPLI	2,275	1,530	2,175	1,860	0	1,275	1,275
	TOTAL SUPPLIES	74,010	55,809	70,175	127,204	30,201	69,275	69,275
<u>MAINTENANCE & REPAIRS</u>								
100-55005.5341	LEGAL PUBLICATIONS	863	705	900	74	0	900	900
100-55005.5378	EQUIPMENT RENTAL EXPENS	1,542	1,542	1,600	1,390	1,293	1,900	1,900
100-55005.5382	DATA PROCESSING EXPENSE	10,942	9,654	11,000	10,206	23,138	11,000	11,000
100-55005.5384	POSTAGE & FREIGHT EXPEN	334	420	500	288	145	500	500
100-55005.5390	TRAVEL / MILEAGE EXPENS	0	516	1,500	516	4,485	1,500	1,500
100-55005.5392	PRINTING & COPYING	0	154	250	235	0	300	300
100-55005.5394	CONFERENCES & ASSOCIATI	1,600	1,005	2,000	585	0	2,000	2,000
100-55005.5397	MEALS & LODGING	0	1,954	2,500	735	7,400	2,500	2,500
	TOTAL MAINTENANCE & REPAIRS	15,281	15,951	20,250	14,029	36,460	20,600	20,600
<u>SUNDRIES</u>								
100-55005.5500	INSURANCE & BONDING PRE	300	350	800	325	2,264	500	500
	TOTAL SUNDRIES	300	350	800	325	2,264	500	500
TOTAL COUNTY AUDITOR		301,284	284,099	363,885	372,545	271,365	376,304	376,252

100-GENERAL FUND
 COUNTY TREASURER
 DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-55105.5101 SALARIES - COUNTY TREAS	59,220	59,220	59,878	52,969	46,353	59,878	59,878
100-55105.5115 SALARIES - ASSISTANTS	90,496	90,541	99,974	88,437	77,390	108,159	108,159
PAYROLL / ASSISTANT TRE 1	61,210.13						61,210
CLERK III / 2ND ASSISTA 1	46,949.09						46,949
100-55105.5119 SALARIES - PART TIME CL	0	0	8,000	0	0	0	0
100-55105.5131 PAYROLL TAXES	11,260	11,317	12,841	11,187	9,086	12,855	12,855
100-55105.5141 GROUP INSURANCE	27,528	27,564	27,922	25,743	23,552	28,359	28,359
100-55105.5151 CO RETIREMENT CONTRIBUT	14,049	16,142	14,922	14,113	13,528	14,145	14,939
100-55105.5156 COUNTY RETIREMENT SUPPL	582	593	436	442	478	412	412
100-55105.5161 WORKERS COMP INSURANCE	263	278	655	310	779	437	437
100-55105.5171 UNEMPLOYMENT	662	1,214	831	610	0	714	714
TOTAL PERSONNEL SERVICES	204,060	206,870	225,460	193,812	171,167	224,958	225,752
SUPPLIES							
100-55105.5201 OFFICE SUPPLIES	1,935	2,086	2,500	1,723	2,380	2,500	2,500
100-55105.5220 PURCHASES-NON CAPITALIZ	1,228	2,001	5,000	3,369	6,183	10,500	10,500
100-55105.5263 ADVERTISING & LEGAL NOT	71	0	200	208	0	200	200
TOTAL SUPPLIES	3,234	4,087	7,700	5,300	8,563	13,200	13,200
MAINTENANCE & REPAIRS							
100-55105.5378 EQUIPMENT RENTAL EXPENS	1,476	1,476	1,700	1,512	1,238	1,700	1,700
100-55105.5382 DATA PROCESSING EXPENSE	12,367	8,948	10,000	9,917	20,788	10,700	10,700
100-55105.5384 POSTAGE & FREIGHT EXPEN	1,722	2,050	1,500	1,762	1,189	1,500	1,500
100-55105.5390 TRAVEL / MILEAGE EXPENS	600	1,395	2,000	479	0	2,500	2,500
100-55105.5392 PRINTING & COPYING	1,907	1,978	2,500	3,989	0	2,500	2,500
100-55105.5394 CONFERENCES & ASSOCIATI	1,150	1,180	3,000	1,380	0	3,000	3,000
100-55105.5397 MEALS & LODGING	1,581	3,527	4,000	2,164	0	4,000	4,000
TOTAL MAINTENANCE & REPAIRS	20,802	20,554	24,700	21,202	23,214	25,900	25,900
SERVICES							
100-55105.5401 CONSULTANT & CONTRACTED	190	2,350	8,500	914	0	8,500	8,500
TOTAL SERVICES	190	2,350	8,500	914	0	8,500	8,500
SUNDRIES							
100-55105.5500 INSURANCE & BONDING PRE	1,862	1,330	2,000	1,904	15,640	2,000	2,000
TOTAL SUNDRIES	1,862	1,330	2,000	1,904	15,640	2,000	2,000
TOTAL COUNTY TREASURER	230,148	235,191	268,360	223,132	218,584	274,558	275,352

100-GENERAL FUND
 TAX COLLECTOR
 DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		2020-2021	2021-2022	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>PERSONNEL SERVICES</u>								
100-55205.5101	SALARIES - ADMINISTRATO	59,220	66,721	67,491	59,704	52,246	73,211	69,868
100-55205.5115	SALARIES - DEPUTIES	142,006	184,127	233,029	205,664	180,159	250,111	250,111
	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 33,250.00						33,250
100-55205.5119	SALARIES -PART TIME	11,464	39,466	18,000	15,771	11,709	23,000	23,000
100-55205.5131	PAYROLL TAXES	15,563	21,079	24,344	21,364	17,102	26,494	26,238
100-55205.5141	GROUP INSURANCE	43,134	51,347	65,150	58,553	47,139	66,170	66,170
100-55205.5151	CO RETIREMENT CONTRIBUT	19,829	27,000	26,690	26,102	22,962	27,216	29,468
100-55205.5156	COUNTY RETIREMENT SUPPL	821	988	781	817	812	792	840
100-55205.5161	WORKERS COMP INSURANCE	413	540	1,241	587	1,477	900	892
100-55205.5171	UNEMPLOYMENT	1,121	2,698	1,931	1,526	0	1,803	1,803
	TOTAL PERSONNEL SERVICES	293,572	393,966	438,657	390,087	333,606	469,696	468,390
<u>SUPPLIES</u>								
100-55205.5201	OFFICE SUPPLIES	2,827	3,911	3,500	3,718	27,489	4,800	4,800
100-55205.5263	ADVERTISING & LEGAL NOT	827	1,150	1,000	0	0	1,000	1,000
	TOTAL SUPPLIES	3,654	5,061	4,500	3,718	27,489	5,800	5,800
<u>MAINTENANCE & REPAIRS</u>								
100-55205.5317	FRIIO CO APPRAISAL BOARD	276,116	276,333	305,117	296,488	231,513	327,751	327,751
100-55205.5378	EQUIPMENT RENTAL EXPENS	1,824	1,524	2,000	1,370	0	2,000	2,000
100-55205.5382	DATA PROCESSING EXPENSE	370	200	13,300	5,151	0	3,300	3,300
100-55205.5383	TAX CONSULTANT SERVICE	28,350	38,250	37,750	38,925	96,609	47,750	47,750
100-55205.5384	POSTAGE & FREIGHT EXPEN	10,971	11,537	11,000	12,000	73,230	12,000	12,000
100-55205.5390	TRAVEL / MILEAGE EXPENS	2,244	1,384	2,900	1,323	7,382	3,200	3,200
100-55205.5392	PRINTING & COPYING	1,214	1,998	2,200	2,155	19,687	3,500	3,500
100-55205.5394	CONFERENCES & ASSOCIATI	2,090	1,860	2,500	1,730	0	3,000	3,000
100-55205.5397	MEALS & LODGING	3,960	5,224	5,500	4,321	33,876	5,000	5,000
	TOTAL MAINTENANCE & REPAIRS	327,139	338,309	382,267	363,463	462,296	407,501	407,501
<u>SUNDRIES</u>								
100-55205.5500	INSURANCE & BONDING PRE	2,720	2,873	2,500	2,654	16,646	3,000	3,000
	TOTAL SUNDRIES	2,720	2,873	2,500	2,654	16,646	3,000	3,000
TOTAL TAX COLLECTOR		627,086	740,209	827,924	759,922	840,037	885,997	884,690

100-GENERAL FUND
 BUILDING MAINTENANCE
 DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET

PERSONNEL SERVICES

100-56006.5101 SALARIES - FACILITIES M	131,553	153,707	189,244	155,787	144,462	254,757	262,686
MAINTENANCE SUPERVISOR	1 55,222.59						55,223
MAINTENANCE III	1 43,351.74						43,352
MAINTENANCE II	1 36,929.96						36,930
MAINTENANCE I #1	1 28,900.00						28,900
MAINTENANCE I #2	1 31,772.00						31,772
MAINTENANCE I #3	1 34,112.00						34,112
MAINTENANCE I #4	1 32,398.12						32,398
100-56006.5131 PAYROLL TAXES	9,882	11,547	14,229	12,387	10,367	19,489	20,096
100-56006.5141 GROUP INSURANCE	46,360	34,486	46,536	38,254	39,283	66,170	66,170
100-56006.5151 CO RETIREMENT CONTRIBUT	12,334	16,459	16,535	15,479	15,355	21,444	23,353
100-56006.5156 COUNTY RETIREMENT SUPPL	510	602	484	483	543	624	644
100-56006.5161 WORKERS COMP INSURANCE	4,337	3,726	9,486	4,487	11,288	8,662	8,931
100-56006.5171 UNEMPLOYMENT	977	2,513	1,432	1,066	0	1,681	1,734
TOTAL PERSONNEL SERVICES	205,953	223,040	277,946	227,944	221,298	372,828	383,614

SUPPLIES

100-56006.5201 OFFICE SUPPLIES	210	484	1,500	405	0	1,500	1,500
100-56006.5220 PURCHASES-NON CAPITALIZ	12,285	4,020	10,000	8,999	0	10,000	10,000
TOTAL SUPPLIES	12,494	4,504	11,500	9,404	0	11,500	11,500

MAINTENANCE & REPAIRS

100-56006.5300 CUSTODIAL SUPPLIES	18,326	17,375	25,000	22,120	12,972	20,000	20,000
100-56006.5301 LAWN SUPPLIES	967	2,444	5,000	1,819	0	2,500	2,500
100-56006.5302 VENDING MACHINE ELIGIBL	25,148	876	5,000	1,702	0	0	0
100-56006.5303 SMALL HAND TOOLS	458	1,283	1,500	981	0	1,000	1,000
100-56006.5310 FIRE INSPECTION & MAINT	5,927	3,979	5,000	1,178	0	2,500	2,500
100-56006.5315 UNIFORM EXPENSE	5,028	5,570	4,000	7,958	6,139	4,000	4,000
100-56006.5341 ADVERTISING & LEGAL	716	489	1,000	84	0	1,000	1,000
100-56006.5360 FIRE ALARM SYSTEM	14,165	15,646	13,000	17,644	12,706	13,000	13,000
100-56006.5362 BUILDING & STRUCTURES	155,824	62,209	260,000	58,793	12,261	150,000	150,000
100-56006.5364 COURT FACILITY EXPENSES	0	0	4,000	0	0	4,000	4,000
100-56006.5367 EXTERMINATING SPRAYING	4,400	6,525	9,000	6,325	21,888	10,000	10,000
100-56006.5372 PLUMBING REPAIRS	1,724	6,100	19,500	10,316	28,043	20,000	20,000
100-56006.5373 REPAIR - VEHICLE	937	0	1,500	111	0	100	100
100-56006.5374 MAINTENANCE ELEVATOR	4,345	2,833	3,000	4,662	2,361	3,500	3,500
100-56006.5376 AIR CONDITIONER REPAIRS	15,679	17,531	20,000	14,567	12,253	20,000	20,000
100-56006.5377 ELECTRICAL REPAIRS	9,124	9,214	10,000	13,786	0	15,000	15,000
100-56006.5378 POSTAGE EQUIPMENT RENTA	4,997	3,659	4,500	3,992	10,044	4,500	4,500
100-56006.5381 CELL PHONES & PAGERS	1,046	1,054	1,400	1,842	863	2,000	2,000
100-56006.5382 DATA PROCESSING EXPENSE	4,411	43,371	15,000	23,205	69,313	10,000	10,000
100-56006.5386 TELEPHONE/OTHER COMMUNI	88,042	89,246	110,000	113,454	69,638	110,000	115,000
100-56006.5390 TRAVEL / MILEAGE EXPENS	0	0	1,000	0	0	500	500
100-56006.5395 EDUCATION & TRAINING	0	0	1,000	0	0	500	500
100-56006.5397 MEALS & LODGING	0	199	1,500	0	0	1,000	1,000
TOTAL MAINTENANCE & REPAIRS	361,263	289,603	520,900	304,541	258,481	395,100	400,100

100-GENERAL FUND
 BUILDING MAINTENANCE
 DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		2020-2021	2021-2022	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>SERVICES</u>								
100-56006.5401	CONSULTANT & CONTRACTED	126,783	0	200,000	63,386	0	100,000	155,000
100-56006.5446	UTILITIES	201,601	228,707	191,564	268,210	92,297	250,000	300,000
TOTAL SERVICES		328,384	228,707	391,564	331,596	92,297	350,000	455,000
<u>SUNDRIES</u>								
100-56006.5500	INSURANCE & BONDING PRE	45,175	60,267	50,000	47,260	52,753	50,000	50,000
TOTAL SUNDRIES		45,175	60,267	50,000	47,260	52,753	50,000	50,000
<u>CAPITAL OUTLAY</u>								
100-56006.5605	BUILDING IMPROVEMENTS	849,888	202,557	1,300,000	251,300	200,464	873,101	1,325,000
100-56006.5632	EQUIPMENT - OTHER PURCH	17	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY		849,905	202,557	1,300,000	251,300	200,464	873,101	1,325,000
TOTAL BUILDING MAINTENANCE		1,803,175	1,008,678	2,551,910	1,172,046	825,293	2,052,529	2,625,214

100-GENERAL FUND
 COURTHOUSE SECURITY
 DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		2020-2021	2021-2022	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>SUPPLIES</u>								
100-56206.5201	OFFICE SUPPLIES	404	28	750	544	658	0	0
100-56206.5220	PURCHASES-NON CAPITALIZ	6,830	8,627	10,000	0	0	0	0
100-56206.5292	MISCELLANEOUS SUPPLIES	1,627	955	1,500	109	0	1,500	1,500
TOTAL SUPPLIES		8,862	9,610	12,250	653	658	1,500	1,500
<u>MAINTENANCE & REPAIRS</u>								
100-56206.5362	BUILDING & STRUCTURES	1,749	25,000	50,000	0	0	0	0
100-56206.5363	SECURITY ALARM SYSTEM R	1,078	1,340	1,000	0	0	0	0
100-56206.5386	TELEPHONE/OTHER COMMUNI	0	0	50	0	0	0	0
100-56206.5394	CONFERENCES & ASSOCIATI	0	0	1,500	0	0	1,500	1,500
100-56206.5395	EDUCATION & TRAINING	0	0	1,500	0	0	1,500	1,500
100-56206.5397	MEALS & LODGING	0	0	1,500	0	0	1,500	1,500
TOTAL MAINTENANCE & REPAIRS		2,827	26,340	55,550	0	0	4,500	4,500
<u>SUNDRIES</u>								
100-56206.5500	INSURANCE & BONDING PRE	0	0	150	0	0	0	0
TOTAL SUNDRIES		0	0	150	0	0	0	0
TOTAL COURTHOUSE SECURITY		11,689	35,950	67,950	653	658	6,000	6,000

100-GENERAL FUND
 EMERGENCY SERVICES
 DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	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>575,000</u>	<u>525,000</u>	<u>525,000</u>	<u>2,264,281</u>	<u>525,000</u>	<u>840,000</u>
TOTAL SUPPLIES	575,000	575,000	525,000	525,000	2,264,281	525,000	840,000
MAINTENANCE & REPAIRS							
TOTAL EMERGENCY SERVICES	575,000	575,000	525,000	525,000	2,264,281	525,000	840,000

100-GENERAL FUND
 CONSTABLE PCT # 1
 DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2020-2021	2021-2022							
ACTUAL	ACTUAL							
PERSONNEL SERVICES								
100-57101.5101	SALARIES - CONSTABLE PC	53,265	51,053	53,462	47,293	41,386	55,261	56,005
100-57101.5131	PAYROLL TAXES	3,995	3,899	4,090	3,768	3,089	4,227	4,284
100-57101.5141	GROUP INSURANCE	8,930	9,195	9,307	8,588	7,856	9,453	9,453
100-57101.5151	CO RETIREMENT CONTRIBUT	4,997	5,513	4,753	4,724	4,566	4,652	4,979
100-57101.5156	COUNTY RETIREMENT SUPPL	207	202	139	148	161	135	137
100-57101.5161	WORKERS COMP INSURANCE	1,277	1,249	2,678	1,267	3,187	1,846	1,871
	TOTAL PERSONNEL SERVICES	72,671	71,111	74,429	65,788	60,245	75,574	76,729
SUPPLIES								
100-57101.5220	PURCHASES-NON CAPITALIZ	0	0	100	0	0	100	100
100-57101.5252	MEMBERSHIP FEES	0	0	500	0	0	500	500
100-57101.5261	EQUIPMENT - RADIO & ELE	172	0	400	0	0	400	400
100-57101.5292	MISCELLANEOUS SUPPLIES	438	0	600	0	0	600	600
	TOTAL SUPPLIES	610	0	1,600	0	0	1,600	1,600
MAINTENANCE & REPAIRS								
100-57101.5311	FUEL & LUBRICANTS	4,169	4,161	6,600	3,821	0	5,000	5,000
100-57101.5382	DATA PROCESSING EXPENSE	500	1,100	1,900	1,100	0	1,900	1,200
100-57101.5384	POSTAGE & FREIGHT EXPEN	5	0	50	0	0	50	50
100-57101.5386	TELEPHONE/OTHER COMMUNI	922	893	1,120	862	723	1,120	1,120
100-57101.5395	EDUCATION & TRAINING	0	125	200	0	0	800	800
100-57101.5396	ELLIGIBLE EXP - LEOSE C	0	545	3,000	0	0	3,000	3,000
100-57101.5397	MEALS & LODGING	0	325	300	0	0	1,300	1,300
	TOTAL MAINTENANCE & REPAIRS	5,595	7,148	13,170	5,783	723	13,170	12,470
SUNDRIES								
100-57101.5500	INSURANCE & BONDING PRE	1,420	673	1,330	1,480	14,891	1,330	1,680
	TOTAL SUNDRIES	1,420	673	1,330	1,480	14,891	1,330	1,680
TOTAL CONSTABLE PCT # 1								
		80,296	78,933	90,529	73,050	75,859	91,674	92,479

100-GENERAL FUND
 CONSTABLE PCT # 2
 DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-57102.5101 SALARIES - CONSTABLE PC	51,041	51,041	57,704	51,046	44,669	63,621	66,064
100-57102.5131 PAYROLL TAXES	3,511	3,517	4,414	3,703	2,892	4,867	5,054
100-57102.5141 GROUP INSURANCE	9,180	9,195	9,307	8,588	7,856	9,453	9,453
100-57102.5151 CO RETIREMENT CONTRIBUT	4,790	5,502	5,130	5,081	4,752	5,355	5,873
100-57102.5156 CO RETIREMENT SUPPLEMEN	198	202	150	159	168	156	162
100-57102.5161 WORKERS COMP INSURANCE	1,205	1,240	2,891	1,367	3,440	2,125	2,207
TOTAL PERSONNEL SERVICES	69,925	70,698	79,596	69,944	63,778	85,578	88,813
SUPPLIES							
100-57102.5220 PURCHASES-NON CAPITALIZ	6,878	5,381	7,000	4,420	7,794	7,000	7,000
100-57102.5252 MEMBERSHIP FEES	396	396	400	454	0	400	400
100-57102.5261 EQUIPMENT - RADIO & ELE	44	267	400	139	0	400	400
100-57102.5292 MISCELLANEOUS SUPPLIES	4,181	300	400	534	0	400	400
100-57102.5295 PURCHASES - ABV	0	0	13,000	0	0	13,000	13,000
TOTAL SUPPLIES	11,499	6,344	21,200	5,547	7,794	21,200	21,200
MAINTENANCE & REPAIRS							
100-57102.5301 MOTOR VEHICLE REPAIRS	0	0	2,000	249	1,531	2,000	2,000
100-57102.5310 BATTERIES, TIRES, & TUB	0	0	1,500	0	0	1,500	1,500
100-57102.5311 FUEL & LUBRICANTS	6,141	7,421	8,000	3,555	2,320	8,000	8,000
100-57102.5382 DATA PROCESSING EXPENSE	990	910	1,000	610	1,107	1,000	1,200
100-57102.5384 POSTAGE & FREIGHT EXPEN	5	0	200	0	0	200	200
100-57102.5386 TELEPHONE/OTHER COMMUNI	922	893	1,120	790	723	1,120	1,120
100-57102.5395 EDUCATION & TRAINING	0	75	200	230	0	200	200
100-57102.5396 ELLIGIBLE EXP - LEOSE C	0	26	2,000	705	0	2,000	2,000
100-57102.5397 MEALS & LODGING	0	635	600	396	0	600	600
TOTAL MAINTENANCE & REPAIRS	8,057	9,959	16,620	6,535	5,680	16,620	16,820
SUNDRIES							
100-57102.5500 INSURANCE & BONDING PRE	1,370	673	1,330	2,111	21,241	2,200	2,390
TOTAL SUNDRIES	1,370	673	1,330	2,111	21,241	2,200	2,390
TOTAL CONSTABLE PCT # 2	90,851	87,674	118,746	84,137	98,493	125,598	129,223

100-GENERAL FUND
 CONSTABLE PCT # 3
 DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		2020-2021	2021-2022	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	51,041	53,665	47,473	41,543	55,662	58,465
100-57103.5131	PAYROLL TAXES	3,853	3,884	4,105	3,776	3,090	4,258	4,473
100-57103.5141	GROUP INSURANCE	9,180	9,195	9,307	8,588	7,856	9,453	9,453
100-57103.5151	CO RETIREMENT CONTRIBUT	4,790	5,502	4,771	4,741	4,575	4,685	5,198
100-57103.5156	COUNTY RETIREMENT SUPPL	198	202	140	149	162	136	143
100-57103.5161	WORKERS COMP INSURANCE	1,205	1,240	2,689	1,272	3,199	1,859	1,953
	TOTAL PERSONNEL SERVICES	70,267	71,065	74,677	65,999	60,426	76,054	79,684
SUPPLIES								
100-57103.5220	PURCHASES-NON CAPITALIZ	0	1,457	3,000	475	0	3,000	3,000
100-57103.5252	MEMBERSHIP FEES	0	0	500	0	0	500	500
100-57103.5261	EQUIPMENT - RADIO & ELE	0	0	400	0	0	400	400
100-57103.5292	MISCELLANEOUS SUPPLIES	898	796	800	750	0	800	800
	TOTAL SUPPLIES	898	2,253	4,700	1,225	0	4,700	4,700
MAINTENANCE & REPAIRS								
100-57103.5301	MOTOR VEHICLE REPAIRS	0	0	0	0	0	7,000	7,000
100-57103.5310	BATTERIES, TIRES, & TUB	0	0	1,300	1,020	0	1,300	1,300
100-57103.5311	FUEL & LUBRICANTS	2,088	2,628	6,000	1,785	2,251	6,000	6,000
100-57103.5382	DATA PROCESSING EXPENSE	500	1,210	1,900	1,100	0	1,900	1,200
100-57103.5384	POSTAGE & FREIGHT EXPEN	7	0	50	0	0	50	50
100-57103.5386	TELEPHONE/OTHER COMMUNI	922	893	1,120	915	723	1,120	1,120
100-57103.5395	EDUCATION & TRAINING	360	125	200	0	0	1,500	1,500
100-57103.5396	ELLIGIBLE EXP - LEOSE C	683	1,294	2,000	0	0	2,000	2,000
100-57103.5397	MEALS & LODGING	248	325	600	0	0	1,000	1,000
	TOTAL MAINTENANCE & REPAIRS	4,808	6,475	13,170	4,820	2,974	21,870	21,170
SUNDRIES								
100-57103.5500	INSURANCE & BONDING PRE	1,370	673	1,330	1,480	14,891	5,200	6,210
	TOTAL SUNDRIES	1,370	673	1,330	1,480	14,891	5,200	6,210
TOTAL CONSTABLE PCT # 3		77,343	80,466	93,877	73,523	78,290	107,824	111,764

100-GENERAL FUND
 CONSTABLE PCT # 4
 DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2020-2021	2021-2022							
ACTUAL	ACTUAL							
<u>PERSONNEL SERVICES</u>								
100-57104.5101	SALARIES - CONSTABLE PC	51,041	51,041	63,767	56,409	49,363	75,571	77,610
100-57104.5131	PAYROLL TAXES	3,836	3,838	4,878	4,434	3,363	5,781	5,937
100-57104.5141	GROUP INSURANCE	9,180	9,195	9,307	8,588	7,856	9,453	9,453
100-57104.5151	CO RETIREMENT CONTRIBUT	4,790	5,502	5,669	5,592	5,017	6,361	6,900
100-57104.5156	COUNTY RETIREMENT SUPPL	198	202	166	175	177	185	190
100-57104.5161	WORKERS COMP INSURANCE	1,205	1,240	3,195	1,511	3,802	2,524	2,592
	TOTAL PERSONNEL SERVICES	70,250	71,019	86,982	76,709	69,579	99,875	102,681
<u>SUPPLIES</u>								
100-57104.5220	PURCHASES-NON CAPITALIZ	2,664	1,930	4,000	4,000	0	4,000	4,000
100-57104.5252	MEMBERSHIP FEES	420	0	450	430	0	450	450
100-57104.5261	EQUIPMENT - RADIO & ELE	0	250	200	0	0	200	200
100-57104.5292	MISCELLANEOUS SUPPLIES	307	1,462	400	268	0	500	500
	TOTAL SUPPLIES	3,391	3,642	5,050	4,698	0	5,150	5,150
<u>MAINTENANCE & REPAIRS</u>								
100-57104.5311	FUEL & LUBRICANTS	3,121	7,506	8,000	7,280	4,348	8,000	8,000
100-57104.5382	DATA PROCESSING EXPENSE	775	1,375	1,600	1,100	0	1,600	1,200
100-57104.5384	POSTAGE & FREIGHT EXPEN	1	0	0	0	0	0	0
100-57104.5386	TELEPHONE/OTHER COMMUNI	922	893	1,120	790	723	1,120	1,120
100-57104.5391	MISCELLANEOUS REPAIR EX	0	0	100	0	0	100	100
100-57104.5395	EDUCATION & TRAINING	150	30	50	0	0	50	50
100-57104.5396	ELLIGIBLE EXP - LEOSE C	0	0	500	450	0	1,000	1,000
100-57104.5397	MEALS & LODGING	358	0	50	542	0	50	50
	TOTAL MAINTENANCE & REPAIRS	5,326	9,804	11,420	10,161	5,071	11,920	11,520
<u>SUNDRIES</u>								
100-57104.5500	INSURANCE & BONDING PRE	1,370	673	1,330	1,480	14,891	1,500	1,680
	TOTAL SUNDRIES	1,370	673	1,330	1,480	14,891	1,500	1,680
TOTAL CONSTABLE PCT # 4		80,337	85,137	104,782	93,048	89,541	118,445	121,031

100-GENERAL FUND
JAIL
DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		2020-2021	2021-2022	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>PERSONNEL SERVICES</u>								
100-57107.5105	SALARIES - DETENTION OF	0	622,797	770,372	657,014	533,089	969,792	969,275
	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	38,147.53					38,148
	DETENTION OFFICER I-5	1	40,786.53					40,787
	DETENTION OFFICER I-6	1	37,583.77					37,584
	DETENTION OFFICER I-7	1	40,357.53					40,358
	DETENTION OFFICER I-8	1	43,386.53					43,387
	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	40,183.77					40,184
	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	37,583.77					37,584
	DETENTION OFFICER I-20	1	37,583.77					37,584
	DETENTION OFFICER I-21	1	40,833.77					40,834
	DETENTION OFFICER I-22	1	37,583.77					37,584
	DETENTION OFFICER I-23	1	40,183.77					40,184
100-57107.5110	SALARIES - MAINTENANCE	0	38,423	38,148	35,502	30,638	38,148	38,148
	MAINTENANCE I / DET OFF	1	38,147.53					38,148
100-57107.5115	SALARIES - CLERICAL	0	32,808	37,584	34,995	0	37,584	37,584
	CLERK I / DETENTION OFF	1	37,583.77					37,584
100-57107.5131	PAYROLL TAXES	0	50,380	65,082	56,881	43,057	79,983	79,943
100-57107.5141	GROUP INSURANCE	0	126,230	179,164	134,861	117,703	236,322	236,322
100-57107.5151	CO RETIREMENT CONTRIBUT	0	72,400	75,631	71,616	64,360	88,007	92,901
100-57107.5156	COUNTY RETIREMENT SUPPL	0	2,651	2,212	2,230	2,277	2,562	2,560
100-57107.5161	WORKERS COMP INSURANCE	0	13,606	40,920	18,444	40,529	33,786	33,769
100-57107.5171	UNEMPLOYMENT	0	8,382	6,551	4,684	0	6,900	6,897
	TOTAL PERSONNEL SERVICES	0	967,678	1,215,663	1,016,227	831,652	1,493,082	1,497,398
<u>SUPPLIES</u>								
100-57107.5201	OFFICE SUPPLIES	0	4,768	3,000	2,375	7,847	3,500	3,500
100-57107.5211	PRISONER HOUSING	0	371,444	167,000	95,077	0	100,000	100,000
100-57107.5220	PURCHASES-NON CAPITALIZ	0	4,426	6,000	5,780	0	6,000	6,000
100-57107.5231	PRISONER MEDICAL	0	245,683	200,000	374,590	614,974	175,000	175,000
100-57107.5232	PRISONER MEALS	0	60,132	95,000	74,171	40,727	120,000	120,000
100-57107.5292	MISCELLANEOUS SUPPLIES	0	17,605	8,000	9,051	14,571	10,000	10,000
	TOTAL SUPPLIES	0	704,058	479,000	561,042	678,119	414,500	414,500

100-GENERAL FUND
 JAIL
 DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		2020-2021	2021-2022	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	0	6,011	10,000	5,665	0	10,000	10,000
100-57107.5362	BUILDING & STRUCTURES	0	47,664	50,000	49,869	26,149	0	0
100-57107.5378	EQUIPMENT RENTAL EXPENS	0	0	1,700	1,585	1,411	1,700	1,700
100-57107.5388	DATA PROCESSING EXPENSE	0	2,380	5,000	1,885	0	5,000	5,000
100-57107.5390	TRAVEL / MILEAGE EXPENS	0	923	2,000	732	0	2,000	2,000
100-57107.5395	EDUCATION & TRAINING	0	5,727	3,000	3,699	13,837	3,000	3,000
100-57107.5397	MEALS & LODGING	0	5,365	3,000	1,989	0	3,000	3,000
TOTAL MAINTENANCE & REPAIRS		0	68,070	74,700	65,423	41,397	24,700	24,700
<u>SERVICES</u>								
100-57107.5401	CONSULTING & CONTRACTIN	0	40,000	116,000	90,315	0	0	0
TOTAL SERVICES		0	40,000	116,000	90,315	0	0	0
<u>SUNDRIES</u>								
100-57107.5500	INSURANCE & BONDING PRE	0	1,992	3,000	1,976	2,516	3,000	3,000
TOTAL SUNDRIES		0	1,992	3,000	1,976	2,516	3,000	3,000
<u>CAPITAL OUTLAY</u>								
100-57107.5605	BUILDING IMPROVEMENTS	0	70,063	0	0	182,199	0	0
TOTAL CAPITAL OUTLAY		0	70,063	0	0	182,199	0	0
TOTAL JAIL		0	1,851,860	1,888,363	1,734,984	1,735,883	1,935,282	1,939,598

100-GENERAL FUND
 SHERIFF
 DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		2020-2021	2021-2022	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
100-57207.5101	SALARIES - SHERIFF	60,851	85,513	86,528	76,569	66,982	87,178	87,178
100-57207.5105	SALARIES - DEPUTIES	937,629	1,028,920	1,226,400	1,139,096	873,852	1,321,480	1,367,534
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	64,888.20						64,888
DEPUTY II - #5 - SERGEA	1	63,316.50						63,317
DEPUTY I - #6 - SERGEAN	1	58,585.80						58,586
DEPUTY II - #7 - CORPOR	1	59,322.90						59,323
DEPUTY I - #8 - CORPORA	1	54,891.20						54,891
DEPUTY I - #9 - CORPORA	1	56,474.60						56,475
DEPUTY I - #10 - CORPOR	1	56,940.00						56,940
DEPUTY I - #11 - K9	1	46,612.80						46,613
DEPUTY I - #12	1	44,012.80						44,013
DEPUTY I - #13	1	47,304.19						47,304
DEPUTY II - #14	1	48,470.19						48,470
DEPUTY I - #15	1	44,012.80						44,013
DEPUTY I - #16	1	44,672.99						44,673
DEPUTY I - #17	1	44,012.80						44,013
DEPUTY II - #18	1	49,120.19						49,120
DEPUTY I - #19	1	44,532.80						44,533
DEPUTY I - #20	1	46,612.80						46,613
DEPUTY I - #21	1	44,672.99						44,673
DEPUTY I - #22	1	44,672.99						44,673
DEPUTY I - #23	1	48,042.80						48,043
DEPUTY I - #24	1	47,402.99						47,403
DEPUTY I - #25	1	44,012.80						44,013
DEPUTY I - #26	1	44,012.80						44,013
100-57207.5106	SALARIES - DISPATCHERS	255,745	252,209	256,300	218,230	165,654	282,338	282,338
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	37,583.00						37,583
DISPATCHER I - #5	1	38,363.00						38,363
DISPATCHER II - #6	1	42,983.41						42,983
DISPATCHER I - #7	1	37,583.00						37,583
100-57207.5107	SALARIES - JAILERS	595,109	0	0	0	0	0	0
100-57207.5110	SALARIES - MAINTENANCE	29,342	29,246	31,005	27,394	24,004	0	0
	0	0.00						0
100-57207.5115	SALARIES - CLERICAL	117,709	79,102	81,993	72,519	95,196	86,121	86,121
EXECUTIVE ADMINISTRATIV	1	47,825.08						47,825
CLERK II - WARRANT CLER	1	38,296.37						38,296
100-57207.5120	SALARIES - OPSG DEPUTIE	81,788	0	0	0	0	0	0
100-57207.5131	PAYROLL TAXES	156,190	114,222	128,953	118,931	98,356	135,950	139,473
100-57207.5141	GROUP INSURANCE	387,878	271,541	325,752	263,546	172,040	330,851	340,304
100-57207.5151	CO RETIREMENT CONTRIBUT	194,858	163,949	149,855	152,722	148,952	149,589	162,080
100-57207.5156	COUNTY RETIREMENT SUPPL	8,071	6,057	4,383	4,803	5,268	4,354	4,467

100-GENERAL FUND
 SHERIFF

DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		2020-2021	2021-2022	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
100-57207.5161	WORKERS COMP INSURANCE	40,249	35,004	68,731	34,970	93,256	47,145	48,683
100-57207.5171	UNEMPLOYMENT	14,690	24,007	12,313	10,370	0	11,154	11,458
TOTAL PERSONNEL SERVICES		2,880,110	2,089,770	2,372,212	2,119,150	1,743,561	2,456,159	2,529,635

SUPPLIES

100-57207.5201	OFFICE SUPPLIES	8,592	6,286	9,000	8,294	3,320	9,000	9,000
100-57207.5211	PRISONER HOUSING	650,685	0	0	0	0	0	0
100-57207.5220	PURCHASES-NON CAPITALIZ	15,397	9,359	54,925	34,887	64	25,000	25,000
100-57207.5231	PRISONER MEDICAL	133,249	0	0	0	0	0	0
100-57207.5250	K-9 EXPENSES	4,688	1,720	5,000	2,411	2,669	5,000	5,000
100-57207.5261	LAB TESTING	914	956	1,000	657	0	1,000	1,000
100-57207.5263	ADVERTISING & LEGAL NOT	489	403	600	435	0	600	600
100-57207.5291	DONATION EXPENSES	0	130	14,500	13,409	0	10,000	10,000
100-57207.5292	MISCELLANEOUS SUPPLIES	35,823	28,343	9,000	9,381	8,053	10,000	10,000
100-57207.5295	PURCHASES - (ABV)	35,070	154,560	269,198	217,243	106,087	269,198	269,198
TOTAL SUPPLIES		884,907	201,756	363,223	286,716	120,193	329,798	329,798

MAINTENANCE & REPAIRS

100-57207.5301	MOTOR VEHICLE REPAIRS	90,078	0	0	0	0	0	0
100-57207.5310	BATTERIES, TIRES, & TUB	16,049	0	0	0	0	0	0
100-57207.5311	FUEL & LUBRICANTS	106,137	169,125	250,000	147,683	138,402	200,000	250,000
100-57207.5315	UNIFORM EXPENSE	10,003	1,113	800	1,562	72	10,000	10,000
100-57207.5361	RADIO & ELECTRONIC EQUI	95,042	50,441	55,000	55,418	259,849	55,000	55,000
100-57207.5362	BUILDING & STRUCTURES	0	31,648	50,000	24,597	14,072	0	0
100-57207.5378	EQUIPMENT RENTAL EXPENS	50,154	8,998	30,000	11,100	1,290	30,000	30,000
100-57207.5381	CELL PHONES & PAGERS	20,697	21,142	21,500	22,284	17,138	21,500	21,500
100-57207.5382	RADAR EQUIPMENT RENTAL	14,527	0	0	0	0	0	0
100-57207.5384	POSTAGE & FREIGHT EXPEN	3,263	4,440	3,500	5,216	4,349	5,000	5,000
100-57207.5386	TELEPHONE/OTHER COMMUNI	1,142	2,329	3,000	3,050	2,460	3,000	3,000
100-57207.5388	DATA PROCESSING EXPENSE	19,351	23,182	25,000	18,781	73,415	25,000	25,000
100-57207.5390	TRAVEL / MILEAGE EXPENS	1,867	272	5,000	4,256	0	5,000	5,000
100-57207.5392	PRINTING & COPYING	287	0	500	189	0	500	500
100-57207.5395	EDUCATION & TRAINING	5,188	1,760	5,000	3,800	0	5,000	5,000
100-57207.5396	L.E.O.S.E. DEPUTY & EDU	30	920	5,000	1,726	0	5,000	5,000
100-57207.5397	MEALS & LODGING	2,748	6,853	8,000	6,561	0	8,000	8,000
TOTAL MAINTENANCE & REPAIRS		436,562	322,224	462,300	306,221	511,047	373,000	423,000

SERVICES

100-57207.5401	LEGAL & PROFESSIONAL SE	4,996	6,145	74,163	27,391	2,013	105,000	105,000
TOTAL SERVICES		4,996	6,145	74,163	27,391	2,013	105,000	105,000

SUNDRIES

100-57207.5500	INSURANCE & BONDING PRE	43,076	41,309	47,000	61,115	594,480	65,000	70,000
TOTAL SUNDRIES		43,076	41,309	47,000	61,115	594,480	65,000	70,000

100-GENERAL FUND
 SHERIFF
 DEPARTMENTAL EXPENDITURES

		(----- 2022-2023 -----)			(----- 2023-2024 -----)		
	2020-2021	2021-2022	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	
<u>CAPITAL OUTLAY</u>							
100-57207.5605	BUILDING IMPROVEMENTS	0	0	65,000	0	0	0
100-57207.5632	EQUIPMENT - OTHER PURCH	350,926	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	350,926	0	65,000	0	0	0
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TOTAL SHERIFF	4,600,577	2,661,204	3,383,898	2,800,594	2,971,293	3,328,957	3,457,433

100-GENERAL FUND
 JUVENILE CORRECTIONS
 DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	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	8,778	8,744	7,735	6,769	8,744	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.	48,186	48,028	50,237	44,440	38,889	50,237	89,596
100-57307.5106 SALARIES - PROBATION ST	45,869	51,216	56,330	44,599	43,606	56,330	48,330
PROBATION OFFICER I 1	48,329.75						48,330
100-57307.5115 SALARIES - CLERICAL	35,099	35,445	37,965	33,584	29,389	37,965	52,721
100-57307.5131 PAYROLL TAXES	9,870	10,055	11,726	9,616	8,337	11,726	15,564
100-57307.5141 GROUP INSURANCE	46,182	46,261	46,536	40,706	39,525	46,536	47,264
100-57307.5151 COUNTY RETIREMENT CONTR	12,929	15,419	13,626	13,112	13,419	13,626	16,805
100-57307.5156 COUNTY RETIREMENT SUPPL	535	566	399	412	474	399	488
100-57307.5161 WORKERS' COMPENSATION	408	431	1,012	457	1,149	1,012	895
100-57307.5171 UNEMPLOYMENT	944	1,760	1,180	856	0	1,180	1,334
TOTAL PERSONNEL SERVICES	208,800	217,958	227,753	195,518	181,558	227,753	285,796
SUPPLIES							
100-57307.5201 OFFICE SUPPLIES	1,716	1,050	1,500	1,499	5,207	1,500	2,000
100-57307.5216 INDEPENDANT AUDIT FEES	6,200	0	6,200	7,000	0	6,200	6,200
100-57307.5220 PURCHASES - NON CAPITAL	1,505	452	8,000	7,783	0	8,000	3,000
100-57307.5237 LAB SERVICE (DRUG TEST)	0	0	500	0	0	500	500
100-57307.5244 JUVENILE DETENTION	14,300	25,050	40,000	36,100	54,343	40,000	40,000
100-57307.5246 JUVENILE PLACEMENTS	9,653	0	13,900	0	0	20,000	20,000
100-57307.5247 JUVENILE MEDICAL COSTS	0	0	750	0	0	750	750
100-57307.5250 PSYCHOLOGICAL EVALUATIO	940	1,620	1,800	2,385	17,762	1,800	1,800
TOTAL SUPPLIES	34,314	28,172	72,650	54,768	77,311	78,750	74,250
MAINTENANCE & REPAIRS							
100-57307.5378 EQUIPMENT RENTAL EXPENS	1,854	1,956	2,351	1,673	2,414	2,351	2,351
100-57307.5382 DATA PROCESSING	380	1,575	2,000	235	0	2,000	2,000
100-57307.5384 POSTAGE & FREIGHT	63	87	100	119	40	100	100
100-57307.5386 TELEPHONE/COMMUNICATION	505	513	1,000	460	421	1,000	1,000
100-57307.5394 CONFERENCES & ASSOCIATI	1,709	425	1,800	1,420	0	700	2,000
100-57307.5397 MEALS & LODGING	1,130	2,863	7,050	4,902	0	2,050	6,000
TOTAL MAINTENANCE & REPAIRS	5,642	7,419	14,301	8,809	2,875	8,201	13,451
SERVICES							
100-57307.5435 JUVENILE ELECTRONIC MON	535	1,314	1,000	3,770	2,113	1,000	4,000
100-57307.5465 TRAVEL / MILEAGE EXPENS	598	1,622	2,000	2,103	0	2,000	6,000
TOTAL SERVICES	1,133	2,935	3,000	5,872	2,113	3,000	10,000
TOTAL JUVENILE CORRECTIONS	249,888	256,485	317,704	264,966	263,857	317,704	383,497

100-GENERAL FUND
 HIGHWAY PATROL
 DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-57407.5115 SALARIES - CLERICAL	45,196	44,996	50,584	44,748	39,159	55,524	55,524
EXECUTIVE ADMINISTRATIV 1	55,524.20						55,524
100-57407.5131 PAYROLL TAXES	3,228	3,210	3,870	2,844	2,640	4,248	4,248
100-57407.5141 GROUP INSURANCE	9,213	9,195	9,307	8,588	7,856	9,453	9,453
100-57407.5151 CO RETIREMENT CONTRIBUT	4,241	4,850	4,497	4,456	4,177	4,674	4,936
100-57407.5156 COUNTY RETIREMENT SUPPL	176	178	132	140	148	136	136
100-57407.5161 WORKERS COMP INSURANCE	95	85	197	93	235	144	144
100-57407.5171 UNEMPLOYMENT	330	604	390	309	0	366	366
TOTAL PERSONNEL SERVICES	62,479	63,118	68,976	61,177	54,214	74,545	74,808
SUPPLIES							
100-57407.5201 OFFICE SUPPLIES	923	927	1,500	1,506	312	1,500	1,500
100-57407.5220 PURCHASES-NON CAPITALIZ	558	997	1,000	860	1,151	1,000	1,000
100-57407.5292 MISCELLANEOUS SUPPLIES	754	670	700	117	0	900	900
100-57407.5293 PATROL SUPPLIES	0	956	1,000	0	0	1,000	1,000
TOTAL SUPPLIES	2,236	3,550	4,200	2,482	1,462	4,400	4,400
MAINTENANCE & REPAIRS							
100-57407.5382 DATA PROCESSING EXPENSE	2,364	2,364	3,500	2,167	1,982	3,500	3,500
100-57407.5386 TELEPHONE/OTHER COMMUNI	462	501	1,500	270	444	1,500	1,500
100-57407.5390 TRAVEL / MILEAGE EXPENS	50	70	500	29	0	500	500
100-57407.5394 CONFERENCES & ASSOCIATI	0	0	750	0	0	750	750
100-57407.5397 MEALS & LODGING	0	0	750	0	0	750	750
TOTAL MAINTENANCE & REPAIRS	2,875	2,935	7,000	2,466	2,426	7,000	7,000
SUNDRIES							
100-57407.5500 INSURANCE & BONDING PRE	50	50	280	50	0	80	80
TOTAL SUNDRIES	50	50	280	50	0	80	80
TOTAL HIGHWAY PATROL	67,640	69,653	80,456	66,176	58,103	86,025	86,288

100-GENERAL FUND
 GAME WARDEN
 DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUPPLIES							
100-57507.5201 OFFICE SUPPLIES	302	345	350	346	0	350	350
100-57507.5220 PURCHASES-NON CAPITALIZ	1,661	498	2,250	600	0	2,250	2,250
100-57507.5292 MISCELLANEOUS SUPPLIES	<u>245</u>	<u>225</u>	<u>250</u>	<u>28</u>	<u>0</u>	<u>250</u>	<u>250</u>
TOTAL SUPPLIES	2,208	1,068	2,850	974	0	2,850	2,850
MAINTENANCE & REPAIRS							
TOTAL GAME WARDEN	2,208	1,068	2,850	974	0	2,850	2,850

100-GENERAL FUND
 HEALTH & WELFARE
 DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-58309.5115 SALARIES - CLERICAL	20,077	17,769	20,300	12,024	0	36,816	36,816
CO. RESOURCES COORDINAT 1	36,816.00						36,816
100-58309.5119 SALARIES-TEMPORARY CLER	13,555	0	0	0	0	0	0
100-58309.5131 PAYROLL TAXES	2,564	1,412	1,553	915	0	2,816	2,816
100-58309.5141 GROUP INSURANCE	4,803	0	0	0	0	0	0
100-58309.5151 CO RETIREMENT CONTRIBUT	3,155	1,990	1,805	1,063	0	3,099	3,273
100-58309.5156 CO RETIREMENT SUPPLEMEN	131	73	53	31	0	90	90
100-58309.5161 WORKERS COMP INSURANCE	37	40	79	37	94	96	96
100-58309.5171 UNEMPLOYMENT	242	298	156	61	0	243	243
TOTAL PERSONNEL SERVICES	44,563	21,582	23,946	14,132	94	43,160	43,334
SUPPLIES							
100-58309.5201 OFFICE SUPPLIES	0	0	500	1,634	0	1,000	1,000
100-58309.5220 AUTOPSIES & TOXICOLOGIE	0	0	0	0	0	20,000	20,000
100-58309.5222 INDIGENT TRANSPORT & BU	8,482	10,756	10,000	12,671	35,272	10,000	10,000
100-58309.5223 LEGAL EASE EXPENSES	0	1,500	1,500	0	0	1,500	1,500
100-58309.5225 CORONAVIRUS RELIEF FUND	160,641	0	0	0	0	0	0
TOTAL SUPPLIES	169,123	12,256	12,000	14,305	35,272	32,500	32,500
MAINTENANCE & REPAIRS							
100-58309.5320 CASA CONTRIBUTION	10,000	0	0	0	0	0	0
100-58309.5321 FOOD BANK CONTRIBUTION	15,000	0	0	0	0	0	0
100-58309.5322 CHILDRENS ADVOCACY CENT	10,000	0	0	0	0	0	0
100-58309.5324 FRIO CHILDCARE BOARD	7,500	0	0	0	0	0	0
100-58309.5378 EQUIPMENT RENTAL EXPENS	0	0	1,600	504	0	1,600	1,600
100-58309.5381 CELL PHONES & PAGERS	0	0	0	0	0	950	950
100-58309.5384 POSTAGE & FREIGHT EXPEN	0	0	50	0	0	50	50
100-58309.5388 ALAMO REGIONAL TRANSIT	10,000	0	0	0	0	0	0
100-58309.5390 TRAVEL / MILEAGE EXPENS	444	395	700	18	0	700	700
100-58309.5394 CONFERENCES & ASSOCIATI	0	0	300	0	0	300	300
100-58309.5395 COMMUNITY ASSISTANCE -	4,393	0	0	0	0	0	0
100-58309.5397 MEALS & LODGING	0	0	800	0	0	800	800
100-58309.5398 CANINE IMPOUNDMENT	0	0	300	0	0	300	300
TOTAL MAINTENANCE & REPAIRS	57,337	395	3,750	522	0	4,700	4,700
SUNDRIES							
TOTAL HEALTH & WELFARE	271,023	34,233	39,696	28,959	35,367	80,360	80,534

100-GENERAL FUND
 COUNTY EXTENSION
 DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2020-2021	2021-2022							
ACTUAL	ACTUAL							
PERSONNEL SERVICES								
100-58511.5101	SALARIES - COUNTY AGENT	34,313	20,509	37,072	32,794	28,698	42,901	42,901
100-58511.5102	SALARIES - COUNTY FCS	23,169	4,083	23,080	12,073	0	27,208	27,208
100-58511.5115	SALARIES - CLERICAL	38,953	38,857	44,690	39,542	34,602	49,942	49,942
	EXECUTIVE ADMINISTRATIV 1	49,942.19						49,942
100-58511.5131	PAYROLL TAXES	7,343	4,887	8,020	6,666	4,574	9,184	9,184
100-58511.5141	GROUP INSURANCE	9,737	9,195	9,307	8,588	7,856	9,453	9,453
100-58511.5151	CO RETIREMENT CONTRIBUT	3,655	4,188	3,973	3,933	3,651	4,204	4,440
100-58511.5156	COUNTY RETIREMENT SUPPL	151	154	116	123	129	122	122
100-58511.5161	WORKERS COMP INSURANCE	177	130	409	193	486	312	312
100-58511.5171	UNEMPLOYMENT	705	1,022	807	565	0	920	920
	TOTAL PERSONNEL SERVICES	118,204	83,026	127,475	104,477	79,998	144,245	144,481
SUPPLIES								
100-58511.5201	OFFICE SUPPLIES	1,971	2,673	2,700	2,356	0	2,300	2,300
100-58511.5220	PURCHASES-NON CAPITALIZ	923	360	2,500	2,078	0	2,500	2,500
100-58511.5252	MEMBERSHIP FEES	531	260	600	165	0	600	600
100-58511.5292	MISCELLANEOUS SUPPLIES	1,468	600	1,500	428	0	2,000	2,000
	TOTAL SUPPLIES	4,892	3,893	7,300	5,026	0	7,400	7,400
MAINTENANCE & REPAIRS								
100-58511.5378	EQUIPMENT RENTAL EXPENS	1,538	1,538	1,940	1,564	1,289	3,100	3,100
100-58511.5384	POSTAGE / FREIGHT EXPEN	151	172	150	118	186	150	150
100-58511.5386	TELEPHONE / OTHER COMMU	0	0	1,350	0	0	0	0
100-58511.5390	TRAVEL / MILEAGE EXPENS	1,664	1,054	5,300	6,064	5,254	6,500	6,500
100-58511.5392	TRAVEL / MILEAGE - FCS	861	419	4,400	2,273	0	4,400	4,400
100-58511.5394	CONFERENCES / ASSOCIATI	845	450	1,250	1,177	0	1,250	1,250
100-58511.5395	EDUCATION / TRAINING	254	30	1,000	215	0	1,000	1,000
100-58511.5397	MEALS / LODGING	1,223	1,825	2,800	4,402	6,039	3,300	3,300
100-58511.5398	MEALS / LODGING - FCS	1,528	662	2,000	2,421	0	2,000	2,000
	TOTAL MAINTENANCE & REPAIRS	8,064	6,151	20,190	18,234	12,768	21,700	21,700
SUNDRIES								
100-58511.5500	INSURANCE / BONDING PRE	100	100	150	50	503	150	150
	TOTAL SUNDRIES	100	100	150	50	503	150	150
TOTAL COUNTY EXTENSION								
		131,260	93,170	155,115	127,787	93,269	173,495	173,731

100-GENERAL FUND

HUMAN RESOURCE

DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-58611.5101 SALARY - RESOURCE DIREC	70,269	70,269	70,000	59,965	65,640	92,456	76,523
100-58611.5102 SALARIES - CLERK	38,118	38,004	39,553	34,993	30,625	40,665	40,665
EXECUTIVE ADMINISTRATIV 1	40,664.60						40,665
100-58611.5131 PAYROLL TAXES	8,185	8,195	9,512	7,533	6,829	10,182	8,963
100-58611.5141 GROUP INSURANCE	18,325	18,391	18,614	14,833	15,713	18,906	18,906
100-58611.5151 CO RETIREMENT CONTRIBUT	10,171	11,670	11,054	9,605	10,165	11,204	10,416
100-58611.5156 CO RETIREMENT SUPPLEMEN	421	428	331	304	359	326	287
100-58611.5161 WORKERS COMP INSURANCE	199	204	485	229	577	346	305
100-58611.5171 UNEMPLOYMENT	794	1,452	957	660	0	878	773
TOTAL PERSONNEL SERVICES	146,482	148,613	150,507	128,122	129,909	174,963	156,838
SUPPLIES							
100-58611.5201 OFFICE SUPPLIES	3,160	1,947	3,000	2,293	2,753	3,000	3,000
100-58611.5220 PURCHASES-NON CAPITALIZ	3,541	1,684	3,000	3,023	602	3,000	3,000
100-58611.5263 ADVERTISING & LEGAL NOT	101	0	500	0	0	500	500
100-58611.5290 WELLNESS PROGRAM SUPPLI	0	0	0	0	0	800	800
100-58611.5291 DONATION EXPENSES	0	7,676	8,000	3,133	0	0	0
TOTAL SUPPLIES	6,801	11,307	14,500	8,449	3,355	7,300	7,300
MAINTENANCE & REPAIRS							
100-58611.5378 EQUIPMENT RENTAL EXPENS	1,542	1,566	1,600	1,419	1,347	1,600	1,600
100-58611.5382 DATA PROCESSING EXPENSE	9,570	8,443	10,000	9,082	20,788	10,000	10,000
100-58611.5384 POSTAGE & FREIGHT EXPEN	24	57	500	31	0	500	500
100-58611.5390 TRAVEL / MILEAGE EXPENS	0	200	2,500	464	0	2,500	2,500
100-58611.5392 PRINTING & COPYING	0	0	1,000	480	0	1,000	1,000
100-58611.5394 CONFERENCES & ASSOCIATI	250	0	1,500	869	0	1,500	1,500
100-58611.5397 MEALS & LODGING	0	197	3,000	776	0	4,000	4,000
TOTAL MAINTENANCE & REPAIRS	11,386	10,463	20,100	13,121	22,134	21,100	21,100
SERVICES							
100-58611.5437 LAB SERVICES	3,346	3,772	6,000	2,601	2,891	10,000	10,000
100-58611.5490 PHYSICALS - EMPLOYEES	62	0	1,000	31	0	1,000	1,000
TOTAL SERVICES	3,408	3,772	7,000	2,632	2,891	11,000	11,000
SUNDRIES							
100-58611.5500 INSURANCE & BONDING PRE	50	0	250	50	0	100	100
TOTAL SUNDRIES	50	0	250	50	0	100	100
CAPITAL OUTLAY							
TOTAL HUMAN RESOURCE	168,127	174,155	192,357	152,374	158,289	214,463	196,338

100-GENERAL FUND
 VETERANS SERVICE
 DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	(----- 2022-2023 -----) YEAR-TO-DATE ACTUAL	(----- 2022-2023 -----) PROJECTED YEAR END	(----- 2023-2024 -----) PROPOSED BUDGET PB	(----- 2023-2024 -----) APPROVED BUDGET
PERSONNEL SERVICES							
100-59901.5101 VETERANS SERVICE OFFICE	12,465	12,943	25,207	22,299	19,513	25,207	37,460
100-59901.5103 VETERANS SERVICE DRIVER	11,230	15,149	15,225	8,822	7,836	20,000	20,000
100-59901.5131 PAYROLL TAXES	1,795	2,144	3,093	2,455	1,848	3,458	4,396
100-59901.5141 GROUP INSURANCE	0	0	0	0	0	0	9,453
100-59901.5151 CO RETIREMENT CONTRIBUT	2,211	3,018	3,594	3,073	2,732	3,805	5,108
100-59901.5156 CO RETIREMENT SUPPLEMEN	91	111	105	96	97	111	141
100-59901.5161 WORKERS COMP INSURANCE	51	60	158	75	188	118	149
100-59901.5171 UNEMPLOYMENT	173	385	311	212	0	298	379
TOTAL PERSONNEL SERVICES	28,016	33,810	47,694	37,032	32,214	52,997	77,086
SUPPLIES							
100-59901.5201 OFFICE SUPPLIES	0	128	300	41	410	1,000	1,000
TOTAL SUPPLIES	0	128	300	41	410	1,000	1,000
MAINTENANCE & REPAIRS							
100-59901.5378 EQUIPMENT RENTAL EXPENS	674	867	870	794	727	870	870
100-59901.5382 DATA PROCESSING EXPENSE	330	144	500	165	0	1,000	1,000
100-59901.5384 POSTAGE & FREIGHT EXPEN	0	0	25	0	0	25	25
100-59901.5390 TRAVEL / MILEAGE EXPENS	0	0	400	440	0	500	500
100-59901.5394 CONFERENCES & ASSOCIATI	0	0	50	0	0	50	50
100-59901.5397 MEALS & LODGING	0	0	800	655	0	800	800
TOTAL MAINTENANCE & REPAIRS	1,004	1,011	2,645	2,054	727	3,245	3,245
SUNDRIES							
100-59901.5500 INSURANCE & BONDING PRE	0	0	50	0	0	50	50
TOTAL SUNDRIES	0	0	50	0	0	50	50
TOTAL VETERANS SERVICE	29,021	34,949	50,689	39,127	33,350	57,292	81,381
TOTAL EXPENDITURES	12,346,224	11,641,180	15,434,074	11,866,992	13,582,643	14,573,346	16,008,493
REVENUE OVER/(UNDER) EXPENDITURES	(502,663)	(118,162)	0	1,121,008	(3,294,528)	0	0

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

	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
107-50000.5101 SALARIES - DEPUTIES	0	0	0	0	0	0	15,795
107-50000.5105 SALARIES - DETENTION OF	0	0	0	0	0	0	53,157
107-50000.5131 PAYROLL TAXES	0	0	0	0	0	0	5,275
107-50000.5151 COUNTY RETIREMENT CONTR	0	0	0	0	0	0	5,695
107-50000.5156 COUNTY RETIREMENT SUPPL	0	0	0	0	0	0	165
107-50000.5161 WORKERS COMENSATION INS	0	0	0	0	0	0	1,634
107-50000.5171 UNEMPLOYMENT INS	0	0	0	0	0	0	365
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0	82,088
SUPPLIES							
107-50000.5220 PURCHASES-NON CAPITALIZ	0	0	0	0	0	0	200,000
107-50000.5221 ELIGIBLE EXPENDITURES	0	0	0	0	0	0	67,913
TOTAL SUPPLIES	0	0	0	0	0	0	267,913
TOTAL NON-DEPARTMENTAL	0	0	0	0	0	0	350,000
TOTAL EXPENDITURES	0	0	0	0	0	0	350,000
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	0

126-AMERICAN RESCUE PLAN FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	(----- 2022-2023 -----) YEAR-TO-DATE ACTUAL	(----- 2022-2023 -----) PROJECTED YEAR END	(----- 2023-2024 -----) PROPOSED BUDGET PB	(----- 2023-2024 -----) APPROVED BUDGET
PERSONNEL SERVICES							
126-50000.5101 SALARIES	181,500	36,000	25,430	0	26,903	25,430	44,910
126-50000.5131 PAYROLL TAXES	13,721	2,673	1,945	0	2,058	1,945	3,436
126-50000.5141 GROUP INSURANCE	0	0	0	0	0	0	9,453
126-50000.5151 COUNTY RETIREMENT CONTR	16,228	3,416	2,261	0	2,392	2,261	3,993
126-50000.5156 COUNTY RETIREMENT SUPPL	667	140	66	0	70	66	108
126-50000.5161 WORKERS COMPENSATION IN	69	0	99	0	105	99	165
126-50000.5171 UNEMPLOYMENT INSURANCE	1,416	129	199	0	211	199	238
TOTAL PERSONNEL SERVICES	213,600	42,358	30,000	0	31,738	30,000	62,301
MAINTENANCE & REPAIRS							
126-50000.5310 COMMUNITY/WELLNESS	0	0	155,000	887	163,980	155,000	143,682
126-50000.5311 ECONOMIC DEVELOPMENT	0	0	730,000	151,136	772,291	730,000	423,008
126-50000.5312 PUBLIC SAFETY/MENTAL HL	0	0	735,000	167,723	777,581	735,000	374,339
126-50000.5313 EMERGENCY MANAGEMENT	0	0	100,000	53,011	105,793	100,000	30,680
126-50000.5314 INFRASTRUCTURE	0	0	630,273	0	666,787	630,273	831,000
126-50000.5320 CASA CONTRIBUTION	0	10,000	10,000	10,000	10,579	10,000	10,000
126-50000.5321 FOOD BANK CONTRIBUTION	0	15,000	15,000	15,000	15,869	15,000	25,000
126-50000.5322 CHILDRENS ADVOCACY CENT	0	10,000	10,000	10,000	10,579	10,000	10,000
126-50000.5324 FRIO CHILD CARE BOARD	0	7,500	7,500	7,500	7,935	7,500	7,500
126-50000.5325 FARMERS MARKET	0	0	3,000	2,904	3,174	3,000	3,000
126-50000.5388 ALAMO REGIONAL TRANSIT	0	10,000	10,000	0	10,579	10,000	10,000
126-50000.5389 COMMUNITY COUNCIL OF SO	0	0	1,000	1,000	1,058	1,000	1,000
126-50000.5395 COMMUNITY ASSISTANCE-ME	0	4,393	4,393	4,393	4,648	4,393	4,393
126-50000.5396 FRIO CO JUNIOR LIVE STO	0	0	0	0	0	0	20,000
126-50000.5397 PEARSALL CHAMBER OF COM	0	0	0	0	0	0	2,500
126-50000.5398 DILLEY CHAMBER OF COMME	0	0	0	0	0	0	2,500
TOTAL MAINTENANCE & REPAIRS	0	56,893	2,411,165	423,554	2,550,853	2,411,165	1,898,602
SUNDRIES							
126-50000.5591 ELIGIBLE EXPENDITURES	22,626	1,119,079	48,981	52,274	51,819	48,981	14,422
TOTAL SUNDRIES	22,626	1,119,079	48,981	52,274	51,819	48,981	14,422
TOTAL NON-DEPARTMENTAL	236,226	1,218,329	2,490,146	475,828	2,634,409	2,490,146	1,975,325
TOTAL EXPENDITURES	236,226	1,218,329	2,490,146	475,828	2,634,409	2,490,146	1,975,325
REVENUE OVER/(UNDER) EXPENDITURES	1,735,875	753,772	0	(475,828)	(974,312)	0	0

200-ROAD & BRIDGE FUND
 REVENUES

		2020-2021	2021-2022	2022-2023			2023-2024	
		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
TAXES & FEES								
200-40000.4100	AD VALOREM TAXES - CURR	2,537,637	2,392,406	2,837,920	2,866,788	1,891,947	2,837,920	3,249,869
200-40000.4101	AD VALOREM TAXES - DELI	139,914	331,338	68,317	113,912	45,545	68,317	68,317
200-40000.4112	VEHICLE REGISTRATION FE	440,009	439,011	440,000	430,795	293,333	440,000	440,000
TOTAL TAXES & FEES		3,117,560	3,162,755	3,346,237	3,411,496	2,230,825	3,346,237	3,758,186
LICENSES & PERMITS								
200-40000.4201	MISC PERMIT FEES	0	0	500	0	333	500	500
200-40000.4202	ENVIRONMENTAL (SEPTIC)	15,510	20,080	10,000	16,950	6,667	10,000	10,000
200-40000.4204	UTILITY PERMITS	5,500	9,300	8,000	1,650	5,333	8,000	8,000
200-40000.4205	SUBDIVISION PERMITS	564	1,050	1,000	1,400	667	1,000	1,000
TOTAL LICENSES & PERMITS		21,574	30,430	19,500	20,000	13,000	19,500	19,500
GRANTS								
200-40000.4350	INTERGOVERNMENTAL REVEN	0	0	5,000	63,442	3,333	5,000	5,000
TOTAL GRANTS		0	0	5,000	63,442	3,333	5,000	5,000
OTHER REVENUE								
200-40000.4539	TAX COLLECTOR OFFICE FE	33,135	39,437	42,000	37,256	28,000	42,000	42,000
200-40000.4541	JP #1 FINE REVENUES	105,344	98,033	150,000	54,536	100,000	150,000	150,000
200-40000.4542	JP #2 FINE REVENUE	50,338	43,562	60,000	44,687	40,000	60,000	60,000
200-40000.4543	JP #3 FINE REVENUE	16,436	14,492	30,000	23,730	20,000	30,000	30,000
200-40000.4544	JP #4 FINE REVENUE	23,739	22,449	40,000	29,557	26,667	40,000	40,000
TOTAL OTHER REVENUE		228,992	217,972	322,000	189,766	214,667	322,000	322,000
INTEREST								
200-40000.4601	INTEREST	25,390	8,779	9,000	26,723	6,000	9,000	9,000
TOTAL INTEREST		25,390	8,779	9,000	26,723	6,000	9,000	9,000
MISCELLANEOUS REVENUE								
200-40000.4854	MAP & SIGN PROCEEDS	0	40	350	95	233	350	350
200-40000.4855	INTERLOCAL REVENUE	0	0	30,000	0	20,000	30,000	30,000
200-40000.4863	TX DOT REIMBURSEMENT	0	0	976,560	1,866	651,040	974,694	974,694
200-40000.4865	MISCELLANEOUS REVENUES	7,405	55,623	10,000	95,587	6,667	10,000	10,000
200-40000.4866	PROCEEDS FROM INSURANCE	26,267	7,378	5,000	7,225	3,333	5,000	5,000
200-40000.4867	PARK REVENUES	2,500	5,225	6,000	3,600	4,000	6,000	6,000
TOTAL MISCELLANEOUS REVENUE		36,172	68,266	1,027,910	108,373	685,273	1,026,044	1,026,044
OTHER FINANCING SOURCES								
200-40000.4902	SALE OF ASSETS	0	213,051	150,000	0	100,000	150,000	150,000
200-40000.4990	TRANSFER IN - FUND BALA	0	0	1,415,292	0	943,528	881,996	10,575
TOTAL OTHER FINANCING SOURCES		0	213,051	1,565,292	0	1,043,528	1,031,996	160,575
TOTAL REVENUES		3,429,688	3,701,253	6,294,939	3,819,800	4,196,626	5,759,777	5,300,305

200-ROAD & BRIDGE FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		2020-2021	2021-2022	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
200-50000.5101	SALARIES - COMMISSIONER	165,625	165,592	190,227	168,277	36,849	229,427	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	140,539	140,000	61,941	27,526	0	0
200-50000.5103	SALARIES - SUPERVISOR	178,593	181,941	228,136	186,159	34,337	248,342	138,566
	ROAD ADMINISTRATOR	1 72,416.96						72,417
	ROAD SUPERVISOR	1 66,148.70						66,149
200-50000.5104	COMM CRT LEGAL COUNSEL	20,077	20,077	20,000	17,692	3,874	20,000	20,000
200-50000.5105	SALARIES - ROAD EQUIPME	301,102	348,320	430,851	268,362	72,654	420,859	474,624
	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 39,458.33						39,458
	ROAD TECH I - #4	1 35,642.26						35,642
	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 34,902.40						34,902
	ROAD TECH I - #11	1 44,241.95						44,242
	ROAD TECH I - #12	1 53,765.86						53,766
200-50000.5106	SALARIES - DRIVERS	399,741	397,128	461,773	390,701	81,923	549,663	605,673
	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 44,420.45						44,420
	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 39,540.80						39,541
	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	102,736	132,027	178,874	159,378	34,322	192,105	186,539
	ROAD TECH III / CHIEF M	1 59,412.45						59,412
	ROAD TECH III / MECHANIC	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	81,746	46,207	44,910	0	0	89,820	89,820
	ROAD TECH III/ENVIRO IN	1 44,910.00						44,910
	ROAD TECH III/ENVIRO IN	1 44,910.00						44,910
200-50000.5115	SALARIES - CLERICAL	72,912	81,544	85,333	65,135	10,089	84,415	84,415
	OFFICE SUPERVISOR	1 55,514.56						55,515

200-ROAD & BRIDGE FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		2020-2021	2021-2022	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
CLERK I	1	28,900.00						28,900
200-50000.5121	SALARIES - COST OF LIVI	0	0	0	0	0	0	58,500
200-50000.5131	PAYROLL TAXES	106,340	109,755	135,692	101,272	21,080	140,349	137,544
200-50000.5141	GROUP INSURANCE	300,203	324,169	362,981	262,569	63,250	368,662	368,662
200-50000.5151	COUNTY RETIREMENT CONTR	137,240	163,220	155,908	131,887	32,778	154,430	159,441
200-50000.5156	COUNTY RETIREMENT SUPPL	5,680	6,000	4,560	4,136	1,159	4,495	4,394
200-50000.5161	WORKERS COMP INSURANCE	58,691	54,853	130,705	62,604	39,413	88,249	87,460
200-50000.5171	UNEMPLOYMENT INSURANCE	9,376	23,966	12,039	7,739	0	10,462	10,426
TOTAL PERSONNEL SERVICES		2,080,600	2,195,337	2,581,988	1,887,853	459,255	2,601,277	2,619,916
SUPPLIES								
200-50000.5201	OFFICE SUPPLIES	5,084	4,470	6,000	4,491	336	6,000	6,000
200-50000.5212	SHOP SUPPLIES	5,485	7,941	15,000	7,377	3,077	15,000	15,000
200-50000.5220	PURCHASES - NON CAPITAL	10,124	21,686	30,000	16,490	5,142	15,000	15,000
200-50000.5241	BATTERIES, TIRES & TUBE	50,553	44,586	55,000	34,536	3,296	55,000	55,000
200-50000.5243	LUBRICANTS	9,844	16,292	15,000	7,382	1,326	15,000	15,000
200-50000.5245	CHEMICAL SPRAYS	6,545	3,338	30,000	9,936	18,163	30,000	30,000
200-50000.5251	HAND TOOLS & PARTS	2,692	5,628	12,000	6,405	3,023	10,000	10,000
200-50000.5252	MEMBERSHIP FEES	989	39	3,000	384	0	3,000	3,000
200-50000.5255	ROAD SIGNS	39,838	45,581	50,000	20,398	624	50,000	50,000
200-50000.5261	UNIFORMS	23,041	16,901	20,000	20,654	4,164	25,000	25,000
200-50000.5280	SAFETY SUPPLIES	6,254	4,424	10,000	9,908	1,363	10,000	15,000
200-50000.5291	MISCELLANEOUS	1,538	3,724	2,000	1,950	378	2,000	2,000
TOTAL SUPPLIES		161,989	174,610	248,000	139,911	40,891	236,000	241,000
MAINTENANCE & REPAIRS								
200-50000.5301	MOTOR VEHICLE REPAIRS	200,599	248,585	220,000	166,764	46,034	200,000	200,000
200-50000.5346	PARK MAINTENANCE	14,956	44,568	32,000	27,273	7,036	25,000	25,000
200-50000.5347	SWIMMING POOL MAINTENAN	23,500	23,500	23,500	0	0	23,500	23,500
200-50000.5373	AIRPORT MAINTENANCE	1	2	5,000	365	0	5,000	5,000
200-50000.5377	TIRE REPAIRS	6,214	1,530	5,000	5,402	0	5,000	5,000
200-50000.5380	DRAINAGE STRUCTURES	0	0	85,000	732	0	50,000	80,000
200-50000.5381	TRAFFIC MANAGEMENT	0	0	60,000	38,200	0	60,000	60,000
200-50000.5391	MISCELLANEOUS REPAIRS	8,552	5,331	8,000	3,051	150	5,000	5,000
TOTAL MAINTENANCE & REPAIRS		253,822	323,517	438,500	241,787	53,219	373,500	403,500
SERVICES								
200-50000.5400	GENERAL CONTRACTORS	0	0	1,563,805	200,780	0	1,500,000	815,164
200-50000.5401	CONSULTANT & CONTRACT S	122,598	16,628	661,290	124,970	2,832	460,000	631,725
200-50000.5405	EQUIPMENT RENTAL	0	0	100,000	17,208	0	50,000	50,000
200-50000.5440	CELL PHONES & PAGERS	5,703	5,847	6,300	6,178	1,265	6,300	6,300
200-50000.5441	DATA PROCESSING	2,972	3,650	20,000	7,463	244	15,000	15,000
200-50000.5442	POSTAGE	102	90	200	192	0	200	200
200-50000.5443	FREIGHT	7,120	9,231	8,000	5,175	1,161	8,000	8,000
200-50000.5460	PROFESSIONAL LICENSES	2,278	1,534	3,000	1,238	0	3,000	3,000
200-50000.5461	ADVERTISING & LEGAL	259	591	500	439	0	500	500
200-50000.5464	TRAVEL / MILEAGE - COMM	2,788	739	2,000	1,870	0	2,000	2,000
200-50000.5465	TRAVEL / MILEAGE EXPENS	239	462	2,500	527	1,243	2,500	2,500
200-50000.5466	CONFERENCES - R & B	775	5,757	6,750	1,260	0	3,000	3,000
200-50000.5467	CONFERENCES - COMMISSIO	2,655	1,495	3,000	2,240	0	4,000	4,000

200-ROAD & BRIDGE FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024			
		2020-2021	2021-2022	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
200-50000.5468	MEALS & LODGING COMMISS	5,850	2,197	4,000	4,700	0	6,000	6,000
200-50000.5469	MEALS & LODGING	911	2,618	5,000	3,148	7,926	3,000	3,000
200-50000.5471	OFFICE EQUIPMENT RENTAL	1,662	2,619	2,500	2,266	455	2,500	2,500
200-50000.5476	INSURANCE & BONDING	66,831	45,304	70,000	53,016	86,805	70,000	70,000
200-50000.5493	HAZMAT DISPOSAL	9,841	1,910	30,000	10,256	6,098	20,000	20,000
200-50000.5495	OTHER SERVICES	36	400	3,000	0	0	3,000	3,000
TOTAL SERVICES		232,619	101,072	2,491,844	442,926	108,031	2,159,000	1,645,889
SUNDRIES								
200-50000.5510	CONTINGENCIES	0	0	25,960	0	0	25,000	25,000
200-50000.5511	CONTINGENCIES - SALARIE	0	0	8,647	0	0	15,000	15,000
TOTAL SUNDRIES		0	0	34,606	0	0	40,000	40,000
CAPITAL OUTLAY								
200-50000.5625	VEHICLES	221,281	41,645	220,000	36,000	0	100,000	100,000
200-50000.5631	HEAVY ROAD EQUIPMENT	102,665	258,561	180,000	94,090	0	150,000	150,000
200-50000.5632	EQUIPMENT - OTHER PURCH	95,572	17,526	100,000	27,065	0	100,000	100,000
TOTAL CAPITAL OUTLAY		419,519	317,732	500,000	157,155	0	350,000	350,000
TOTAL NON-DEPARTMENTAL		3,148,549	3,112,267	6,294,939	2,869,632	661,397	5,759,777	5,300,305
TOTAL EXPENDITURES		3,148,549	3,112,267	6,294,939	2,869,632	661,397	5,759,777	5,300,305
REVENUE OVER/(UNDER) EXPENDITURES		281,139	588,986	0	950,168	3,535,229	0	0

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

	2020-2021	2021-2022	2022-2023		2023-2024		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>SUPPLIES</u>							
201-50000.5232 ROAD MATERIALS	488,929	467,581	1,130,000	434,702	753,333	1,130,000	985,000
201-50000.5242 FUEL	195,018	294,909	275,000	186,669	183,333	275,000	275,000
TOTAL SUPPLIES	683,947	762,490	1,405,000	621,372	936,667	1,405,000	1,260,000
<u>SERVICES</u>							
201-50000.5401 GENERAL CONTRACTORS	9,296	408,761	0	0	0	0	0
201-50000.5402 CONSULTANT & CONTRACTED	0	44,670	0	0	0	0	0
201-50000.5405 EQUIPMENT RENTAL	14,763	67,095	0	495	0	0	0
TOTAL SERVICES	24,060	520,525	0	495	0	0	0
TOTAL NON-DEPARTMENTAL	708,007	1,283,015	1,405,000	621,867	936,667	1,405,000	1,260,000
TOTAL EXPENDITURES	708,007	1,283,015	1,405,000	621,867	936,667	1,405,000	1,260,000
REVENUE OVER/(UNDER) EXPENDITURES	236,770	(249,321)	0	426,604	(269,202)	0	0

202-WIC PROGRAM FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
202-50000.5101 SALARIES - NURSE DIRECT	57,147	55,093	62,893	63,223	41,929	70,859	70,859
DIRECTOR	1 70,859.44						70,859
202-50000.5105 SALARIES - PEER COUNSEL	14,972	17,418	2,500	1,460	1,667	2,500	2,500
202-50000.5115 SALARIES - ASSISTANTS	50,329	62,093	76,135	63,528	50,757	80,748	80,748
WIC ASSISTANT	1 46,568.83						46,569
CLERK I - IBCLC	1 34,179.60						34,180
202-50000.5117 SALARIES - PART TIME	0	0	2,500	0	1,667	0	0
202-50000.5119 SALARIES - CVB-OT	0	0	6,773	6,571	4,515	0	0
202-50000.5131 PAYROLL TAXES	9,092	9,935	11,536	10,464	7,691	11,789	11,789
202-50000.5141 GROUP INSURANCE	18,359	25,291	27,922	22,640	18,615	28,359	28,359
202-50000.5151 COUNTY RETIREMENT CONTR	11,431	14,457	13,406	13,301	8,937	12,972	12,972
202-50000.5156 COUNTY RETIREMENT SUPPL	473	530	392	414	261	378	378
202-50000.5161 WORKERS COMPENSATION IN	335	354	829	384	553	565	565
202-50000.5171 UNEMPLOYMENT INSURANCE	895	1,741	1,161	867	774	1,190	1,190
TOTAL PERSONNEL SERVICES	163,033	186,912	206,047	182,851	137,365	209,360	209,360
SUPPLIES							
202-50000.5201 OFFICE SUPPLIES	4,321	4,674	4,500	4,464	3,000	2,000	2,000
202-50000.5210 MEDICAL SUPPLIES	12,683	1,340	2,606	310	1,737	2,000	2,000
202-50000.5215 LACTATION SUPPLIES	0	0	24,500	2,314	16,333	14,500	14,500
202-50000.5220 PURCHASES - NON CAPITAL	7,911	3,839	4,000	0	2,667	2,500	2,500
202-50000.5291 MISCELLANEOUS SUPPLIES	16,946	14,371	3,061	2,849	2,041	2,000	2,000
202-50000.5295 OUTREACH SUPPLIES	0	20,039	11,100	3,619	7,400	14,300	14,300
TOTAL SUPPLIES	41,861	44,264	49,767	13,555	33,178	37,300	37,300
SERVICES							
202-50000.5401 CONTRACT SERVICES - DIE	7,548	7,574	8,000	336	5,333	8,000	8,000
202-50000.5425 VEHICLES	0	0	23,800	0	15,867	0	0
202-50000.5442 POSTAGE & FREIGHT	590	518	1,074	174	716	800	800
202-50000.5444 TELEPHONE/COMMUNICATION	983	3,883	4,000	2,285	2,667	1,652	1,652
202-50000.5463 ADVERTISING & LEGAL	0	0	1,000	0	667	500	500
202-50000.5465 TRAVEL / MILEAGE EXPENS	1,482	2,075	3,500	1,323	2,333	2,500	2,500
202-50000.5466 CONFERENCES & ASSOCIATI	0	725	1,800	725	1,200	1,500	1,500
202-50000.5467 MEALS & LODGING	0	2,379	4,000	2,379	2,667	2,500	2,500
202-50000.5471 EQUIPMENT RENTAL - OFFI	3,862	3,892	4,200	4,880	2,800	4,100	4,100
202-50000.5495 OTHER SERVICES	95,290	145,324	75,000	31,298	50,000	18,032	18,032
TOTAL SERVICES	109,755	166,369	126,374	43,400	84,249	39,584	39,584
TOTAL NON-DEPARTMENTAL	314,649	397,546	382,189	239,807	254,792	286,244	286,244
TOTAL EXPENDITURES	314,649	397,546	382,189	239,807	254,792	286,244	286,244
REVENUE OVER/(UNDER) EXPENDITURES	(61,303)	(46,784)	0	100,044	(299)	0	0

205-COUNTY CLERK RECORDS MGT
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
205-50000.5119 SALARIES - PART TIME CL	12,127	18,137	20,000	15,861	11,611	20,000	20,000
205-50000.5131 PAYROLL TAXES	924	1,362	1,530	1,272	811	1,530	1,530
205-50000.5151 COUNTY RETIREMENT CONTR	0	0	0	0	0	1,684	1,779
205-50000.5156 COUNTY RETIREMENT SUPPL	0	0	0	0	0	49	49
205-50000.5161 WORKERS COMPENSATION IN	37	35	78	37	101	78	78
205-50000.5171 UNEMPLOYMENT INSURANCE	89	221	156	110	0	133	133
TOTAL PERSONNEL SERVICES	13,176	19,756	21,764	17,280	12,524	23,473	23,568
<u>SUPPLIES</u>							
205-50000.5201 OFFICE SUPPLIES	1,485	55	3,386	0	0	1,677	1,582
TOTAL SUPPLIES	1,485	55	3,386	0	0	1,677	1,582
<u>SERVICES</u>							
205-50000.5449 RECORD PRESERVATION EXP	0	0	150,000	150,000	0	0	0
TOTAL SERVICES	0	0	150,000	150,000	0	0	0
TOTAL NON-DEPARTMENTAL	14,661	19,811	175,150	167,280	12,524	25,150	25,150
TOTAL EXPENDITURES	14,661	19,811	175,150	167,280	12,524	25,150	25,150
REVENUE OVER/(UNDER) EXPENDITURES	10,109	4,882	0	(142,201)	(9,297)	0	0

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

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
SUPPLIES							
SERVICES							
206-50008.5403 THERAPY "N"	0	1,470	1,674	1,470	1,116	1,674	0
TOTAL SERVICES	0	1,470	1,674	1,470	1,116	1,674	0
TOTAL JUVENILE PROBATION "N"	0	1,470	1,674	1,470	1,116	1,674	0

206-TX JUVENILE PROBATION FND
 BASIC SUPERVISION
 DEPARTMENTAL EXPENDITURES

		(----- 2022-2023 -----)			(----- 2023-2024 -----)			
		2020-2021	2021-2022	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
206-50021.5106	SALARIES - PROBATION OF	65,734	66,081	68,483	60,581	45,655	68,483	0
206-50021.5131	PAYROLL TAXES	4,954	4,972	5,239	4,785	3,493	5,239	0
206-50021.5151	CO RETIREMENT CONTRIB	6,168	7,111	6,088	6,066	4,059	6,088	0
206-50021.5156	CO RETIREMENT SUPPLEMEN	255	261	178	190	119	178	0
206-50021.5161	WORKER COMP	195	200	452	204	301	452	0
206-50021.5171	UNEMPLOYMENT	481	874	527	420	351	527	0
TOTAL PERSONNEL SERVICES		77,788	79,499	80,967	72,246	53,978	80,967	0
TOTAL BASIC SUPERVISION		77,788	79,499	80,967	72,246	53,978	80,967	0

206-TX JUVENILE PROBATION FND
 COMMUNITY PROGRAM
 DEPARTMENTAL EXPENDITURES

		(----- 2022-2023 -----)			(----- 2023-2024 -----)			
	2020-2021	2021-2022	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED	
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	
						PB		
<u>PERSONNEL SERVICES</u>								
206-50022.5106	SALARIES - PROBATION OF	68,473	68,473	68,211	56,302	45,474	68,211	0
206-50022.5131	PAYROLL TAXES	5,009	4,815	5,218	4,199	3,479	5,218	0
206-50022.5151	CO RETIREMENT CONTRIB	6,425	7,380	6,064	5,683	4,043	6,064	0
206-50022.5156	CO RETIREMENT SUPPLEMEN	266	271	177	179	118	177	0
206-50022.5161	WORKER COMP	203	203	450	203	300	450	0
206-50022.5171	UNEMPLOYMENT	501	908	525	389	350	525	0
	TOTAL PERSONNEL SERVICES	80,878	82,051	80,646	66,955	53,763	80,646	0
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	TOTAL COMMUNITY PROGRAM	80,878	82,051	80,646	66,955	53,763	80,646	0

206-TX JUVENILE PROBATION FND
 COMMITMENT DIVERSION
 DEPARTMENTAL EXPENDITURES

		(----- 2022-2023 -----)			(----- 2023-2024 -----)			
		2020-2021	2021-2022	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
206-50023.5101	SALARIES - CHIEF	6,957	7,462	7,695	6,807	5,130	7,695	0
206-50023.5131	PAYROLL TAXES	509	547	589	524	393	589	0
206-50023.5151	CO RETIREMENT CONTRIB	651	803	683	682	455	683	0
206-50023.5156	CO RETIREMENT SUPPLEMEN	27	30	19	21	13	19	0
206-50023.5161	WORKER COMP	21	22	51	23	34	51	0
206-50023.5171	UNEMPLOYMENT	51	97	59	47	39	59	0
	TOTAL PERSONNEL SERVICES	8,216	8,961	9,096	8,105	6,064	9,096	0
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	TOTAL COMMITMENT DIVERSION	8,216	8,961	9,096	8,105	6,064	9,096	0

209-CO CLERK ARCHIVE FUND
 ELIGIBLE EXPENDITURES
 DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
209-50000.5591 ELIGIBLE EXPENDITURES	<u>3,084</u>	<u>6,153</u>	<u>70,000</u>	<u>54,480</u>	<u>2,500</u>	<u>20,000</u>	<u>20,000</u>
TOTAL SUNDRIES	3,084	6,153	70,000	54,480	2,500	20,000	20,000
TOTAL ELIGIBLE EXPENDITURES	3,084	6,153	70,000	54,480	2,500	20,000	20,000
TOTAL EXPENDITURES	3,084	6,153	70,000	54,480	2,500	20,000	20,000
REVENUE OVER/(UNDER) EXPENDITURES	30,891	23,612	0	(29,360)	56,790	0	0

210-CO DIST CLERK ARCHIVE
 ELIGIBLE EXPENDITURES
 DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
MAINTENANCE & REPAIRS							
210-50000.5391 ELIGIBLE EXPENDITURES	<u>0</u>	<u>0</u>	<u>8,100</u>	<u>0</u>	<u>0</u>	<u>8,100</u>	<u>8,100</u>
TOTAL MAINTENANCE & REPAIRS	0	0	8,100	0	0	8,100	8,100
TOTAL ELIGIBLE EXPENDITURES	0	0	8,100	0	0	8,100	8,100
TOTAL EXPENDITURES	0	0	8,100	0	0	8,100	8,100
REVENUE OVER/(UNDER) EXPENDITURES	1,980	648	0	350	3,850	0	0

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

	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
403-50000.5591 ELIGIBLE EXPENDITURES	<u>14,798</u>	<u>12,290</u>	<u>30,000</u>	<u>6,666</u>	<u>0</u>	<u>30,000</u>	<u>28,000</u>
TOTAL SUNDRIES	14,798	12,290	30,000	6,666	0	30,000	28,000
TOTAL NON-DEPARTMENTAL	14,798	12,290	30,000	6,666	0	30,000	28,000
TOTAL EXPENDITURES	<u>14,798</u>	<u>12,290</u>	<u>30,000</u>	<u>6,666</u>	<u>0</u>	<u>30,000</u>	<u>28,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>9,169</u>	<u>(6,182)</u>	<u>0</u>	<u>(1,877)</u>	<u>0</u>	<u>0</u>	<u>0</u>

404-INTEREST & SINKING FUND
 SHERRIF

DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	2022-2023			2023-2024	
	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	0	129,701	133,384	0	0	137,172	137,172
404-57207.5676 SHERIFF PURCHASE - INTE	0	19,494	15,810	0	0	12,022	12,022
TOTAL CAPITAL OUTLAY	0	149,194	149,194	0	0	149,194	149,194
TOTAL SHERRIF	0	149,194	149,194	0	0	149,194	149,194
TOTAL EXPENDITURES	0	149,194	149,194	0	0	149,194	149,194
REVENUE OVER/(UNDER) EXPENDITURES	1,283	10,341	0	148,522	1,075	0	0

407-JUSTICE COURT TECHNOLOGY
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

		2022-2023			2023-2024	
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
					PB	
2020-2021	2021-2022					
ACTUAL	ACTUAL					
SUPPLIES						
407-50000.5221 PURCHASES - JP #1	5,647	3,195	15,000	4,400	1,650	15,000
407-50000.5222 PURCHASES - JP #2	5,828	3,499	8,000	6,712	1,650	8,000
407-50000.5223 PURCHASES - JP #3	3,950	3,140	7,000	4,400	1,650	7,000
407-50000.5224 PURCHASES - JP #4	6,491	4,502	8,000	5,034	1,650	8,000
TOTAL SUPPLIES	21,916	14,336	38,000	20,546	6,600	38,000
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TOTAL NON-DEPARTMENTAL	21,916	14,336	38,000	20,546	6,600	38,000
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TOTAL EXPENDITURES	21,916	14,336	38,000	20,546	6,600	38,000
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REVENUE OVER/(UNDER) EXPENDITURES	(14,110)	(7,470)	0	(14,114)	4,742	0
=====						

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

	2020-2021	2021-2022	2022-2023		2023-2024		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
408-50000.5115 SALARIES - CLERICAL	1,400	2,600	9,494	0	0	8,530	8,530
408-50000.5131 PAYROLL TAXES	103	190	726	0	0	653	653
408-50000.5151 COUNTY RETIREMENT CONTR	111	267	844	0	0	718	718
408-50000.5156 COUNTY RETIREMENT SUPPL	5	10	25	0	0	21	21
408-50000.5161 WORKERS COMPENSATION IN	16	3	37	16	43	22	22
408-50000.5171 UNEMPLOYMENT INSURANCE	9	29	74	0	0	56	56
TOTAL PERSONNEL SERVICES	1,642	3,098	11,200	16	43	10,000	10,000
<u>SUPPLIES</u>							
TOTAL NON-DEPARTMENTAL	1,642	3,098	11,200	16	43	10,000	10,000
TOTAL EXPENDITURES	1,642	3,098	11,200	16	43	10,000	10,000
REVENUE OVER/(UNDER) EXPENDITURES	(758)	(1,551)	0	963	755	0	0

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

	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
409-50000.5115 SALARIES - CLERICAL	0	1,585	7,035	1,950	0	5,120	5,120
409-50000.5131 PAYROLL TAXES	0	121	538	149	0	392	392
409-50000.5151 COUNTY RETIREMENT CONTR	0	163	625	221	0	431	431
409-50000.5156 COUNTY RETIREMENT SUPPL	0	6	18	8	0	13	13
409-50000.5161 WORKERS COMPENSATION IN	9	2	27	9	26	13	13
409-50000.5171 UNEMPLOYMENT INSURANCE	0	6	56	17	0	31	31
TOTAL PERSONNEL SERVICES	9	1,883	8,300	2,353	26	6,000	6,000
<u>SUPPLIES</u>							
TOTAL NON-DEPARTMENTAL	9	1,883	8,300	2,353	26	6,000	6,000
TOTAL EXPENDITURES	9	1,883	8,300	2,353	26	6,000	6,000
REVENUE OVER/(UNDER) EXPENDITURES	1,062	193	0	(1,038)	821	0	0

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

	2020-2021	2021-2022	2022-2023		2023-2024		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
410-50000.5115 SALARIES - CLERICAL	1,600	1,365	5,080	0	0	5,120	5,120
410-50000.5131 PAYROLL TAXES	117	101	389	0	0	392	392
410-50000.5151 COUNTY RETIREMENT CONTR	152	146	452	0	0	431	431
410-50000.5156 COUNTY RETIREMENT SUPPL	6	5	14	0	0	13	13
410-50000.5161 WORKERS COMPENSATION IN	9	4	21	9	26	13	13
410-50000.5171 UNEMPLOYMENT INSURANCE	12	19	45	0	0	31	31
TOTAL PERSONNEL SERVICES	1,897	1,641	6,000	9	26	6,000	6,000
<u>SUPPLIES</u>							
TOTAL NON-DEPARTMENTAL	1,897	1,641	6,000	9	26	6,000	6,000
TOTAL EXPENDITURES	1,897	1,641	6,000	9	26	6,000	6,000
REVENUE OVER/(UNDER) EXPENDITURES	305	2,163	0	5	533	0	0

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

	2020-2021	2021-2022	2022-2023			2023-2024	
	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	350	0	5,080	0	0	5,120	5,120
411-50000.5131 PAYROLL TAXES	26	0	389	0	0	392	392
411-50000.5151 COUNTY RETIREMENT CONTR	33	0	452	0	0	431	431
411-50000.5156 COUNTY RETIREMENT SUPPL	1	0	14	0	0	13	13
411-50000.5161 WORKERS COMPENSATION IN	9	(0)	21	9	26	13	13
411-50000.5171 UNEMPLOYMENT INSURANCE	3	15	45	0	0	31	31
TOTAL PERSONNEL SERVICES	423	15	6,000	9	26	6,000	6,000
<u>SUPPLIES</u>							
411-50000.5201 OFFICE/BANK SUPPLIES	0	0	0	0	0	2,000	2,000
TOTAL SUPPLIES	0	0	0	0	0	2,000	2,000
<u>MAINTENANCE & REPAIRS</u>							
TOTAL NON-DEPARTMENTAL	423	15	6,000	9	26	8,000	8,000
TOTAL EXPENDITURES	423	15	6,000	9	26	8,000	8,000
REVENUE OVER/(UNDER) EXPENDITURES	235	738	0	413	945	0	0

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

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	(----- 2023-2024 -----) 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	76	1,227	0	74	131	0	0

702-HOT CHECK FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	(----- 2022-2023 -----) YEAR-TO-DATE ACTUAL	(----- 2022-2023 -----) PROJECTED YEAR END	(----- 2023-2024 -----) PROPOSED BUDGET PB	(----- 2023-2024 -----) APPROVED BUDGET
PERSONNEL SERVICES							
SUPPLIES							
702-50000.5201 OFFICE SUPPLIES	0	0	1,000	0	0	700	700
TOTAL SUPPLIES	0	0	1,000	0	0	700	700
TOTAL NON-DEPARTMENTAL	0	0	1,000	0	0	700	700
TOTAL EXPENDITURES	0	0	1,000	0	0	700	700
REVENUE OVER/(UNDER) EXPENDITURES	75	30	0	0	0	0	0

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

	2020-2021	2021-2022	(----- 2022-2023 -----)	(----- 2023-2024 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
PERSONNEL SERVICES							
SUPPLIES							
704-50000.5201 OFFICE/BANK SUPPLIES	2,414	4,308	5,000	3,593	0	6,000	6,000
704-50000.5220 PURCHASES - NON CAPITAL	6,348	3,740	4,000	3,746	0	4,000	4,000
TOTAL SUPPLIES	8,762	8,049	9,000	7,339	0	10,000	10,000
TOTAL NON-DEPARTMENTAL	8,762	8,049	9,000	7,339	0	10,000	10,000
TOTAL EXPENDITURES	8,762	8,049	9,000	7,339	0	10,000	10,000
REVENUE OVER/(UNDER) EXPENDITURES	1,468	1,067	0	366	10,010	0	0

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

	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SERVICES							
707-50000.5449 RECORDS MANAGEMENT EXP	<u>0</u>	<u>11,208</u>	<u>50,000</u>	<u>4,832</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
TOTAL SERVICES	0	11,208	50,000	4,832	0	5,000	5,000
TOTAL NON-DEPARTMENTAL	0	11,208	50,000	4,832	0	5,000	5,000
TOTAL EXPENDITURES	0	11,208	50,000	4,832	0	5,000	5,000
REVENUE OVER/(UNDER) EXPENDITURES	10,237	(2,488)	0	(2,519)	35,640	0	0

709-CEMETERY PERPETUAL FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----) CURRENT BUDGET	(----- 2022-2023 -----) YEAR-TO-DATE ACTUAL	(----- 2022-2023 -----) PROJECTED YEAR END	(----- 2023-2024 -----) PROPOSED BUDGET PB	(----- 2023-2024 -----) APPROVED BUDGET
SUPPLIES							
709-50000.5220 PURCHASES NON -CAPITALI	1,467	3,179	5,000	349	0	5,000	5,000
TOTAL SUPPLIES	1,467	3,179	5,000	349	0	5,000	5,000
CAPITAL OUTLAY							
TOTAL NON-DEPARTMENTAL	1,467	3,179	5,000	349	0	5,000	5,000
TOTAL EXPENDITURES	1,467	3,179	5,000	349	0	5,000	5,000
REVENUE OVER/(UNDER) EXPENDITURES	4,472	2,676	0	2,133	0	0	0

718-SHERIFF'S ESTRAY ACCOUNT
 REVENUES

	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
GRANTS							
718-40000.4350 MISCELLANEOUS REVENUES	3,989	3,273	2,000	5,871	0	2,000	2,000
TOTAL GRANTS	3,989	3,273	2,000	5,871	0	2,000	2,000
TOTAL REVENUES	3,989	3,273	2,000	5,871	0	2,000	2,000

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

	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUPPLIES							
718-50000.5221 ELIGIBLE EXPENDITURES	<u>4,574</u>	<u>493</u>	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>
TOTAL SUPPLIES	4,574	493	2,000	0	0	2,000	2,000
<hr/>							
TOTAL SHERIFF'S ESTRAY ACCOUNT	4,574	493	2,000	0	0	2,000	2,000
<hr/>							
TOTAL EXPENDITURES	<u>4,574</u>	<u>493</u>	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	(585)	2,781	0	5,871	0	0	0

719-ABV FUND CONSTABLE PCT #2

ABANDONED VEHICLE

DEPARTMENTAL EXPENDITURES

	2020-2021	2021-2022	(----- 2022-2023 -----)		(----- 2023-2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
719-57102.5591 ELIGIBLE EXPENDITURES	<u>1,865</u>	<u>2,279</u>	<u>3,000</u>	<u>1,938</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
TOTAL SUNDRIES	1,865	2,279	3,000	1,938	0	3,000	3,000
<hr/>							
TOTAL ABANDONED VEHICLE	1,865	2,279	3,000	1,938	0	3,000	3,000
<hr/>							
TOTAL EXPENDITURES	1,865	2,279	3,000	1,938	0	3,000	3,000
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	1,885	13,181	0	(21)	0	0	0

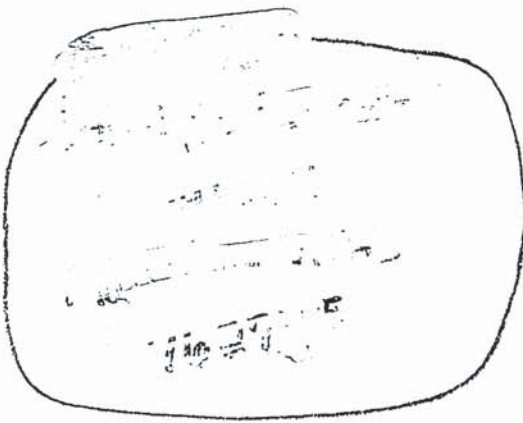
720-ABV FUND CONSTABLE PCT #3
 REVENUES

		2022-2023			2023-2024	
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
					PB	
2020-2021	2021-2022					
ACTUAL	ACTUAL					
<u>REVENUE</u>						
720-40000.4700	ABANDONED VEHICLE SALES	0	0	0	0	1,500
720-40000.4750	ABANDONED VEHICLE CHARG	0	0	0	0	1,500
	TOTAL REVENUE	0	0	0	0	3,000
<hr/>						
TOTAL REVENUES		0	0	0	0	3,000
		=====	=====	=====	=====	=====

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 01 FRIO COUNTY

2018 Taxable Value	1,897,777,113
COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled homesteads with tax Ceiling	0
Preliminary 2018 Adjusted tax value	1,897,777,113
2018 Total Tax Rate	0.5535 / \$100
2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS	
REDUCED APPRAISED VALUE.	
5A. 2018 Original ARB Value	0
5B. 2018 Values resulting from court decisions	0
5C. 2018 Value Loss	0
2018 Taxable value, adjusted for court ordered reductions	1,897,777,113
2018 Taxable value of property in Territory Deannexed After Jan 1, 2018	0
2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019.	
8A. Absolute Exemptions. Use 2018 Market Value	1,829,110
8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value.	1,595,950
8C. Value Loss	3,425,060
2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2018 Market Value	3,586,320
9B. 2019 Productivity Or Special Appraised Value	0
9C. Value Loss	3,586,320
1. Total Adjustments For Lost Value	7,011,380
2. 2018 Adjusted Taxable Value	1,890,765,733
3. 2018 Adjusted Taxes	10,465,388.33
4. Taxes Refunded For Years Preceding Tax Year 2018	2,942.00
5. Tax increment financing for tax year 2018	0.00
6. 2018 Adjusted taxes with refunds	10,468,330.33
7. TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	2,088,615,720
16B. Counties: railroad rolling stock	5,524,030
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2019 value.	2,094,139,750
8. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2019 Taxable Value of properties under protest.	0
17B. 2019 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
9. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	
1. 2019 Total Taxable Value	2,094,139,750
2. 2019 Total Taxable Value of properties annexed after Jan 2018	0
3. 2019 Total Taxable value of new improvements and new personal property	12,316,410
4. Total adjustments to 2019 taxable value	12,316,410
5. 2019 Adjusted Taxable value	2,081,823,340
6. 2019 Effective Tax Rate	→ 0.502844 / \$100
7. Counties Only: Total of All 2019 Effective Tax Rate	/ \$100
2019 ROLLBACK TAX RATE WORKSHEET	
1. 2018 Maintenance And Operations Tax Rate	0.5491 / \$100
2. 2018 Adjusted Taxable Value	1,890,765,733
3. 2018 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	10,382,195
28B. Additional Sales Tax	1,133,791
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2018	2,942



Handwritten notes and signatures:
 Effective Tax Rate
 0.502844
 0.5491
 0.502844

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 01 FRIO COUNTY

. 28F. Enhanced indigent health expenditure	614,741
. 28G. Expenses in TIF	0
. 28H. Adjusted M&O Taxes	12,133,669
. 2019 ADJUSTED TAXABLE VALUE	2,081,823,340
. 2019 Effective Rollback Maintenance And Operations Rate	0.582838 / \$100
. 2019 Rollback Maintenance And Operations Rate	0.629465 / \$100
. Debt to be paid with 2019 property taxes and sales tax revenue	0.00
. 2018 Certified excess debt collection	0
. Adjusted 2019 debt	0.00
. Certified 2019 anticipated collection Rate Percent	0 %
. 2019 Debt adjusted for collection	0
. 2019 Total taxable value	2,094,139,750
. 2019 Debt Tax Rate	0 / \$100
. 2019 Rollback Tax Rate	0.629465 / \$100
. Counties Only: 2019 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
. Estimated sales tax revenue for previous 4 quarters.	1818295
. 2019 Total Taxable value	2,094,139,750
. Sales tax adjustment rate	0.086827 / \$100
. 2019 Effective Tax Rate, unadjusted For Sales Tax	0.502844 / \$100
. 2019 Effective Tax Rate adjusted For Sales Tax	0.502844 / \$100
. 2019 Rollback Tax Rate, unadjusted For Sales Tax	0.629465 / \$100
. 2019 Rollback tax rate adjusted for sales tax	0.542638 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

. Certified expenses from TCEQ	0
. 2019 Total Taxable value	2,094,139,750
. Additional rate for For Pollution Control	0 / \$100
. 2019 Rollback tax rate adjusted for Pollution Control	0.542638 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 01R LATERAL ROAD

2018 Taxable Value	1,879,069,122
COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled msteads with tax Ceiling	0
Preliminary 2018 Adjusted tax value	1,879,069,122
2018 Total Tax Rate	0.0433 / \$100
2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2018 Original ARB Value	0
5B. 2018 Values resulting from court decisions	0
5C. 2018 Value Loss	0
2018 Taxable value, adjusted for court ordered reductions	1,879,069,122
2018 Taxable value of property in Territory Deannexed After Jan 1, 2018	0
2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019.	
8A. Absolute Exemptions. Use 2018 Market Value	1,829,110
8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value.	1,700,230
8C. Value Loss	3,529,340
2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2018 Market Value	3,586,320
9B. 2019 Productivity Or Special Appraised Value	0
9C. Value Loss	3,586,320
Total Adjustments For Lost Value	7,115,660
2018 Adjusted Taxable Value	1,871,953,462
2018 Adjusted Taxes	810,555.85
Taxes Refunded For Years Preceding Tax Year 2018	253.00
Tax increment financing for tax year 2018	0.00
2018 Adjusted taxes with refunds	810,808.85
TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	2,084,714,940
16B. Counties: railroad rolling stock	5,524,032
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2019 value.	2,090,238,972
Total Value of properties under protest or not included in certified appraisal roll	
17A. 2019 Taxable Value of properties under protest.	0
17B. 2019 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled th Ceiling or Other Units enter 0	0
2019 Total Taxable Value	2,090,238,972
2019 Total Taxable Value of properties annexed after Jan 2018	0
2019 Total Taxable value of new improvements and new personal property	12,316,410
Total adjustments to 2019 taxable value	12,316,410
2019 Adjusted Taxable value	2,077,922,562
2019 Effective Tax Rate	0.039020 / \$100
Counties Only: Total of All 2019 Effective Tax Rate	/ \$100
<u>19 ROLLBACK TAX RATE WORKSHEET</u>	
2018 Maintenance And Operations Tax Rate	0.0433 / \$100
2018 Adjusted Taxable Value	1,871,953,462
2018 Maintenance And Operations Taxes	810,556
28A. Multiply Line 26 by Line 27 and Divide By 100	1,133,791
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2018	253

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EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 01R LATERAL ROAD

28F. Enhanced indigent health expenditure	619,741
28G. Expenses in TIF	0
28H. Adjusted M&O Taxes	2,564,341
2019 ADJUSTED TAXABLE VALUE	2,077,922,562
2019 Effective Rollback Maintenance And Operations Rate	0.123408 / \$100
2019 Rollback Maintenance And Operations Rate	0.133280 / \$100
Debt to be paid with 2019 property taxes and sales tax revenue	0
2018 Certified excess debt collection	0
Adjusted 2019 debt	0
Certified 2019 anticipated collection Rate Percent	0 %
2019 Debt adjusted for collection	0
2019 Total taxable value	2,090,238,972
2019 Debt Tax Rate	0 / \$100
2019 Rollback Tax Rate	→ 0.13328 / \$100
Counties Only: 2019 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
Estimated sales tax revenue for previous 4 quarters.	1818295
2019 Total Taxable value	2,090,238,972
Sales tax adjustment rate	0.086989 / \$100
2019 Effective Tax Rate, unadjusted For Sales Tax	0.03902 / \$100
2019 Effective Tax Rate adjusted For Sales Tax	0.03902 / \$100
2019 Rollback Tax Rate, unadjusted For Sales Tax	0.13328 / \$100
2019 Rollback tax rate adjusted for sales tax	0.046291 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

Certified expenses from TCEQ	0
2019 Total Taxable value	2,090,238,972
Additional rate for For Pollution Control	0 / \$100
2019 Rollback tax rate adjusted for Pollution Control	0.046291 / \$100

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 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 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 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*.

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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 \$ <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>2,225,930,605</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>2,214,869,445</u>
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.52869</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	\$ <u>0.52869</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.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$ <u>0.55350</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>2,110,857,772</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>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.	
	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.....	+ \$ <u>1,564,678.00</u>
	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.	+ \$ <u>190.00</u>
	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.....	- \$ <u>0.00</u>
	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.	+/- \$ <u>0.00</u>
	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.....	\$ <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	
	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.	\$ <u>0.00</u>
	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.	- \$ <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	
	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.	\$ <u>0.00</u>
	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.....	- \$ <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, 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

<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>\$0/\$100</p> <p>\$0/\$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>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>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>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$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>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>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$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>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>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$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.	\$0.620066/\$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% 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>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>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;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$<>/\$100</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>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>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0/\$100</p> <p style="text-align: right;">\$0/\$100</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>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>C. Subtract B from A and divide by Line 32 and multiply by \$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</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0/\$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

Taxing Unit Name

500 E. San Antonio St Ste 20 Pearsall TX 78061

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

8303342152

Phone (area code and number)

friocountytax.org

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	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)

No-New-Revenue Tax Rate Worksheet		Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0 B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0 C. Total value under protest or not certified. Add A and B.	\$ _____ 0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 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.

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.	Rate adjustment for county indigent defense compensation. ²⁵	
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	\$ _____ 0
	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
	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 lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100	
37.	Rate adjustment for county hospital expenditures. ²⁶	
	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
	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
	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 lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100	
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
	A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ _____ 0
	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
	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	
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.498597 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ _____ 1,449,520
	B. Divide Line 40A by Line 32 and multiply by \$100	\$ _____ 0.063088 /\$100
C. Add Line 40B to Line 39.	\$ _____ 0.561685 /\$100	
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 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 → _____ 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.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0 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 + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
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	\$ 0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,648,553,526
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	\$ 0
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	\$ 30,600,880
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 30,600,880
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 2,617,952,646
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.489123 /\$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	\$ 0.527000 /\$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.	\$ 0.547100 /\$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> .	\$ 2,319,239,696

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>	\$ 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>	\$ 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>	\$ 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)