



FILED FOR RECORD  
 RUSK COUNTY, TEXAS  
 2022 NOV - 1 AM 11:49  
 TRUDY MCGILL  
 RUSK COUNTY CLERK  
 DEPUTY

**Statement Required by Texas Senate Bill 656  
 83<sup>rd</sup> Regular Legislative Session and  
 Texas Local Government Code Sec. 111.008 & 111.009**

1. This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,780,294.24, which is an 8.5623 percentage increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$219,607.84.

2. The record vote of each member of the Commissioners' Court by name voting on the adoption of the budget.

<u>NAME</u>	<u>VOTE</u>
Joel Hale, County Judge	Yes
Randy Gaut, Pct. 1 Commissioner	Yes
Robert Kuykendall, Pct. 2 Commissioner	Yes
Greg Gibson, Pct. 3 Commissioner	Yes
Bennie Whitworth, Pct. 4 Commissioner	Yes

3. Rusk County Property tax rates adopted or calculated for 2021 and 2022.

<u>RATE</u>	<u>2021</u>	<u>2022</u>
Property Tax Rate	.631876	.556184
No-New Revenue Tax Rate	.592659	.554235
No-New Revenue Maintenance & Operations Tax Rate	.553207	.532316
Voter-Approval Tax Rate	.648905	.556184
Debt Rate	.042279	.000000

4. The amount of bonds and other debt obligations owed by Rusk County is \$1,310,000.

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**2022 RUSK COUNTY BUDGET**

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**TAX RATE CALCULATION WORKSHEETS**

**BUDGET CERTIFICATE**

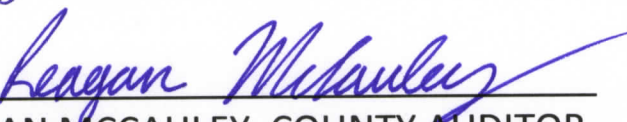
**BUDGET OF RUSK COUNTY, HENDERSON, TEXAS  
BUDGET YEAR FROM JANUARY 1, 2023 TO DECEMBER 31, 2023**

**STATE OF TEXAS**

**COUNTY OF RUSK:**

WE, **JOEL HALE**, COUNTY JUDGE AND **REAGAN MCCAULEY**, COUNTY AUDITOR, OF RUSK COUNTY, TEXAS DO HEREBY CERTIFY THAT THE ATTACHED BUDGET IS A TRUE AND CORRECT COPY OF THE BUDGET OF RUSK COUNTY, TEXAS AS PASSED AND APPROVED BY THE COMMISSIONERS COURT OF SAID COUNTY ON THE 1<sup>ST</sup> DAY OF SEPTEMBER 2022, AS THE SAME APPEARS ON FILE THE OFFICE OF THE COUNTY CLERK OF SAID COUNTY.

  
\_\_\_\_\_  
JOEL HALE, COUNTY JUDGE

  
\_\_\_\_\_  
REAGAN MCCAULEY, COUNTY AUDITOR

**SUBSCRIBED AND SWORN TO BEFORE ME, THE UNDERSIGNED  
AUTHORITY THIS THE 1 DAY OF NOVEMBER 2021.**

  
\_\_\_\_\_  
TRUDY MCGILL, COUNTY CLERK



## Tax Rate Funds

County-Wide Valuation	TAX RATE 2015	TAX RATE 2016	TAX RATE 2017	TAX RATE 2018	TAX RATE 2019	TAX RATE 2020	TAX RATE 2021	TAX RATE 2022
GENERAL FUND	0.316267	0.362466	0.403421	0.366124	0.361020	0.3794102	0.425206	0.396218
ROAD & BRIDGE:								
FARM TO MARKET	0.074707	0.085620	0.099457	0.097511	0.097511	0.1033078	0.105095	0.105951
MAINTENANCE OF PUBLIC ROADS	0.053389	0.061188	0.064725	0.058253	0.058253	0.058253	0.059296	0.054015
INTEREST AND SINKING FUND	0.030908	0.045484	0.044227	0.028759	0.039350	0.040844	0.042279	0.000000
TOTAL COUNTY	0.475271	0.554758	0.611830	0.550647	0.556134	0.581815	0.631876	0.556184
COUNTY WIDE SCHOOL	0.021386	0.024557	0.025754	0.026437	0.026437	0.0103218	0.0103218	0.000000
TOTAL RATE LEVY BY COUNTY	0.496657	0.579315	0.637584	0.577084	0.582571	0.592137	0.642198	0.556184



FUNDS:	VALUE	RATE	PERCENT COLLECTION	COLLECTIONS
GENERAL FUND	\$4,273,790,153.00	0.396218	95.00%	\$16,086,849.57
FARM TO MARKET	\$4,273,790,153.00	0.105951	95.00%	\$4,301,717.23
SPECIAL ROAD	\$4,256,116,903.00	0.054015	95.00%	\$2,183,994.47
INTEREST & SINKING	\$4,273,790,153.00	<u>0.000000</u>	95.00%	\$0.00
TOTAL COUNTY		0.556184		\$22,572,561.27

RUSK COUNTY BUDGET SUMMARY 2023

BY FUND

	GENERAL FUND	ROAD & BRIDGE	LAW LIBRARY	HUMAN SERVICES	INTEREST & SINKING	OFFICIALS	AIRPORT	JUVENILE SERVICES	TOTAL
<b>RECEIPTS:</b>									
TRANSFER IN				\$100,000.00			\$100,000.00	\$115,000.00	\$315,000.00
TAXES	\$16,086,849.57	\$6,485,711.71							\$22,572,561.28
OTHER RECEIPTS	<u>\$3,135,004.00</u>	<u>\$1,305,800.00</u>	\$30,800.00	\$30,000.00	\$75,000.00	\$205,283.00	\$430,000.00	\$3,300.00	\$5,215,187.00
TOTAL RECEIPTS	\$19,221,853.57	\$7,791,511.71	\$30,800.00	\$130,000.00	\$75,000.00	\$205,283.00	\$530,000.00	\$118,300.00	\$28,102,748.28
BEGINNING BALANCE	<u>\$11,034,601.00</u>	<u>\$2,765,325.00</u>	<u>\$68,325.00</u>	<u>\$2,508,851.00</u>	<u>\$1,794,772.00</u>	<u>\$1,082,034.00</u>	<u>\$1,329,684.00</u>	<u>\$35,475.00</u>	<u>\$20,619,067.00</u>
TOTAL RESOURCES	\$30,256,454.57	\$10,556,836.71	\$99,125.00	\$2,638,851.00	\$1,869,772.00	\$1,287,317.00	\$1,859,684.00	\$153,775.00	\$48,721,815.28
<b>DISBURSEMENTS:</b>									
TRANSFER OUT	\$315,000.00								\$315,000.00
DISBURSEMENTS	<u>\$20,144,563.83</u>	<u>\$10,234,629.72</u>	<u>\$30,800.00</u>	<u>\$426,743.00</u>	<u>\$1,339,200.00</u>	<u>\$310,956.60</u>	<u>\$1,077,875.00</u>	<u>\$123,092.00</u>	<u>\$33,687,860.15</u>
TOTAL DISBURSEMENTS	\$20,459,563.83	\$10,234,629.72	\$30,800.00	\$426,868.00	\$1,339,200.00	\$310,956.60	\$1,077,875.00	\$123,092.00	\$34,002,985.15
ENDING BALANCE	<u>\$9,796,890.74</u>	<u>\$322,206.99</u>	<u>\$68,325.00</u>	<u>\$2,211,983.00</u>	<u>\$530,572.00</u>	<u>\$976,360.40</u>	<u>\$781,809.00</u>	<u>\$30,683.00</u>	<u>\$14,718,830.13</u>
TOTAL	\$30,256,454.57	\$10,556,836.71	\$99,125.00	\$2,638,851.00	\$1,869,772.00	\$1,287,317.00	\$1,859,684.00	\$153,775.00	\$48,721,815.28

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-310-110	TAXES	13,371,841.18	12,868,671.46	15,002,347.61	16,086,849.57
2023 010-310-120	DELINQUENT TAXES	250,000.00	681,877.79	250,000.00	300,000.00
2023 010-319-000	INTEREST & PENALTY	200,000.00	309,835.73	200,000.00	250,000.00
2023 010-320-200	HEALTH PERMITS	11,800.00	18,850.00	11,800.00	12,000.00
2023 010-333-250	TOBACCO SETTLEMENT	4,500.00	5,360.30	4,500.00	6,000.00
2023 010-333-300	STATE FEES TO DISTRICT ATTY	22,500.00	22,500.00	22,500.00	22,500.00
2023 010-333-310	F.E.M.A. REVENUE	.00	.00	.00	.00
2023 010-333-320	TITLE IV-E GRANT-JUV ROOM &	3,000.00	.00	3,000.00	.00
2023 010-333-321	TITLE IV-E GRANT-JAIL	5,000.00	45.00	5,000.00	.00
2023 010-333-450	CHILD SUPPORT PROCESSING	240.00	1,163.18	240.00	240.00
2023 010-333-463	JUROR REIMBURSEMENT	14,000.00	7,582.00	14,000.00	8,000.00
2023 010-333-464	INDIGENT DEFENSE GRANT	35,000.00	37,184.00	35,000.00	35,000.00
2023 010-333-476	LONGEVITY PAY-ASSIST PROSECU	2,080.00	2,320.00	2,080.00	2,080.00
2023 010-333-630	DSHS ENVIRONMENTALIST	.00	96,809.92	60,000.00	70,000.00
2023 010-334-200	LIQUOR DRINK TAX	10,500.00	20,229.50	10,500.00	15,000.00
2023 010-340-100	COUNTY JUDGE FEES	1,100.00	1,332.00	1,100.00	1,100.00
2023 010-340-200	SHERIFF FEES	90,000.00	56,695.26	90,000.00	50,000.00
2023 010-340-250	CONSTABLE FEES	26,000.00	25,272.80	26,000.00	26,000.00
2023 010-340-300	CRIMINAL DISTRICT ATTY FEES	8,000.00	1,224.45	8,000.00	2,000.00
2023 010-340-400	COUNTY CLERK FEES	375,000.00	421,318.36	375,000.00	375,000.00
2023 010-340-405	RECORDS ARCHIVE FEE	50,000.00	54,970.00	50,000.00	50,000.00
2023 010-340-500	TAX COLLECTOR FEES	642,000.00	671,840.84	642,000.00	670,000.00
2023 010-340-501	TAX CERTIFICATE FEES	6,000.00	12,121.00	6,000.00	9,000.00
2023 010-340-502	TAX COLLECTOR 40¢ FEE	.00	.00	.00	.00
2023 010-340-700	DISTRICT CLERK FEES	90,000.00	80,894.94	90,000.00	90,000.00
2023 010-340-730	VISUAL RECORD COST	600.00	26.40	600.00	600.00
2023 010-340-800	JUSTICE OF PEACE FEES	475,000.00	439,289.68	475,000.00	430,000.00
2023 010-340-803	DIST. PROB CCP-FISCAL OFFICE	565.00	542.13	565.00	565.00
2023 010-340-804	DIST. PROB. FEE -FISCAL OFF'	919.00	862.08	919.00	919.00
2023 010-340-805	N.E.TEX. CENTER FEE-FISCAL O	.00	.00	.00	.00
2023 010-340-905	PROBATE JUDGE EDUCATION	900.00	1,110.00	900.00	900.00
2023 010-340-909	CONSOLIDATED CT COST (CCC)	18,000.00	58,673.61	18,000.00	18,000.00
2023 010-340-915	INTOXICATED DRIVER FINE	500.00	19.80	500.00	500.00
2023 010-340-916	TRAFFIC LAW FAILURE TO APPEA	2,800.00	1,623.79	2,800.00	2,800.00
2023 010-340-917	BAIL BOND FEE(BB)	1,400.00	1,706.23	1,400.00	1,400.00
2023 010-340-922	STATE TRAFFIC FEE(STF)	3,400.00	4,464.69	3,400.00	3,400.00
2023 010-340-919	EMS TRAUMA FUND	500.00	19.79	500.00	500.00
2023 010-340-920	JURY REIMBURSEMENT FEE(JRF)	1,600.00	.00	1,600.00	1,600.00
2023 010-340-921	JUDICIAL SUPPORT FEE(JS)	3,600.00	512.92	3,600.00	3,600.00
2023 010-340-922	COUNTY SHARE OF STATE FEES	15,000.00	5,472.51	15,000.00	15,000.00
2023 010-342-000	JAIL FEES	4,000.00	234.36	4,000.00	4,000.00
2023 010-344-000	COLLECTION SITES	170,000.00	226,310.38	170,000.00	210,000.00
2023 010-347-100	DEPOT FEES	700.00	260.50	700.00	700.00
2023 010-347-200	SYRUP FESTIVAL	25,000.00	39,976.00	25,000.00	25,000.00
2023 010-360-100	INTEREST EARNED	500,000.00	51,189.92	200,000.00	200,000.00
2023 010-360-110	SALARY REIMBURSEMENT	109,200.00	109,200.00	109,200.00	109,200.00
2023 010-364-100	SALE OF ASSETS	.00	.00	.00	.00
2023 010-365-100	GRANTS	.00	20,000.00	.00	.00
2023 010-365-200	CERTS DONATIONS	.00	.00	.00	.00
2023 010-367-100	DONATIONS	.00	.00	.00	.00
2023 010-370-000	MISC REVENUE	20,000.00	284,958.02	20,000.00	50,000.00
2023 010-370-010	REIMBURSED ATTORNEY FEES	16,000.00	17,462.07	16,000.00	16,000.00
2023 010-370-030	LIBRARY DONATIONS	.00	9,443.28	.00	.00
2023 010-370-035	LIBRARY FEES	.00	10,054.88	2,000.00	6,000.00
2023 010-370-038	LIBRARY GRANT	.00	2,418.32	.00	.00
2023 010-370-050	ECONOMIC DEVELOPMENT	.00	.00	.00	.00
2023 010-370-100	MISCELLANEOUS RENT	5,400.00	4,950.00	5,400.00	5,400.00
2023 010-370-110	VOTING MACHINE RENTAL	20,000.00	19,230.83	20,000.00	20,000.00
2023 010-370-120	HOUSING CITY PRISONERS	.00	.00	.00	.00
2023 010-370-900	TREASURERS COMMISSION	15,000.00	15,000.00	15,000.00	15,000.00
2023 010-399-999	TOTAL REVENUE	16,628,645.18	16,723,110.72	18,021,151.61	19,221,853.57

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-400-101	SALARY, COUNTY JUDGE	88,706.00	88,705.92	88,706.00	91,882.00
2023 010-400-105	SECRETARY/ADMN. ASST.	37,584.00	37,584.00	37,584.00	39,840.00
2023 010-400-106	REGULAR DEPUTY	.00	.00	.00	.00
2023 010-400-107	EXTRA HELP	2,000.00	.00	7,500.00	2,000.00
2023 010-400-111	LONGEVITY	780.00	780.00	840.00	1,500.00
2023 010-400-200	FICA	10,733.00	10,184.98	10,737.00	11,203.00
2023 010-400-202	GROUP INSURANCE	22,680.00	22,680.00	24,288.00	24,528.00
2023 010-400-203	RETIREMENT	14,324.00	14,119.44	14,330.00	15,406.00
2023 010-400-204	WORKERS COMPENSATION	700.00	328.08	700.00	600.00
2023 010-400-225	TRAVEL-PAYROLL	10,800.00	10,800.00	10,800.00	10,800.00
2023 010-400-310	OFFICE SUPPLIES CO JUDGE	5,131.18	5,131.18	4,500.00	5,900.00
2023 010-400-400	LITIGATION COST	900.00	.00	900.00	900.00
2023 010-400-406	EQUIPMENT RENTAL/LEASE	3,500.00	.00	.00	3,500.00
2023 010-400-408	PERSONNEL CONSULTANT	1,500.00	.00	1,500.00	1,500.00
2023 010-400-420	TELEPHONE CO JUDGE	2,668.62	2,668.62	2,400.00	3,000.00
2023 010-400-427	CONFERENCE CO JUDGE	4,000.00	656.08	4,000.00	4,000.00
2023 010-400-480	BOND	250.00	.00	250.00	.00
2023 010-400-487	PUBLIC LIABILITIES	60,000.00	35,598.00	60,000.00	60,000.00
2023 010-400-572	CAPITAL OUTLAY	1,100.20	.00	.00	.00
2023 010-400-998	COUNTY JUDGE	267,357.00	229,236.30	269,035.00	276,559.00



ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-401-101	SALARIES, COMMISSIONERS COUR	254,024.00	254,023.68	254,024.00	266,728.00
2023 010-401-111	LONGEVITY	.00	.00	.00	.00
2023 010-401-200	FICA	19,433.00	18,850.72	19,433.00	20,405.00
2023 010-401-202	GROUP INSURANCE	45,360.00	45,360.00	48,576.00	49,056.00
2023 010-401-203	RETIREMENT	25,936.00	25,935.72	25,936.00	28,060.00
2023 010-401-204	WORKERS COMPENSATION	3,000.00	871.76	3,000.00	2,000.00
2023 010-401-480	BOND	500.00	.00	500.00	.00
2023 010-401-998	COMMISSIONERS COURT	348,253.00	345,041.88	351,469.00	366,249.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-403-101	SALARY, COUNTY CLERK	63,506.00	63,505.92	63,506.00	66,682.00
2023 010-403-103	CHIEF DEPUTY/OFFICE MANAGER	37,584.00	36,996.72	37,584.00	39,840.00
2023 010-403-104	CHIEF DEPUTY 3	108,846.00	108,816.50	108,846.00	115,377.00
2023 010-403-105	REGULAR DEPUTY 5	163,431.00	159,061.86	163,431.00	173,240.00
2023 010-403-107	EXTRA HELP	.00	.00	.00	.00
2023 010-403-111	LONGEVITY	2,520.00	2,160.00	2,580.00	5,700.00
2023 010-403-180	ELECTION HELP	.00	.00	.00	.00
2023 010-403-200	FICA	28,756.00	27,860.69	29,143.00	31,070.00
2023 010-403-202	GROUP INSURANCE	113,400.00	112,455.00	121,440.00	122,640.00
2023 010-403-203	RETIREMENT	38,378.00	37,840.89	38,895.00	42,726.00
2023 010-403-204	WORKERS COMPENSATION	1,800.00	881.80	1,800.00	1,500.00
2023 010-403-310	OFFICE SUPPLIES CO CLERK	75,000.00	47,622.66	75,000.00	70,000.00
2023 010-403-406	CO CLK EQUIPMENT RENTAL	10,000.00	1,440.00	10,000.00	10,000.00
2023 010-403-415	RECORDS ARCHIVE EXPENSE	33,819.00	33,819.00	25,000.00	.00
2023 010-403-420	TELEPHONE CO CLERK	3,083.16	3,083.16	3,000.00	3,500.00
2023 010-403-426	TRAVEL CO CLERK	3,597.84	2,449.34	5,000.00	5,000.00
2023 010-403-480	BOND	3,100.00	.00	3,100.00	.00
2023 010-403-572	CAPITAL OUTLAY	7,500.00	.00	7,500.00	.00
2023 010-403-998	COUNTY CLERK	694,321.00	637,993.54	695,825.00	687,275.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-405-102	SALARY, SERVICE OFFICER	38,946.00	38,945.04	38,945.00	41,282.00
2023 010-405-107	EXTRA HELP	.00	.00	.00	.00
2023 010-405-111	LONGEVITY	900.00	900.00	960.00	1,700.00
2023 010-405-135	INTERPRETER	3,617.00	3,615.36	3,617.00	3,796.08
2023 010-405-200	FICA	5,374.00	4,067.27	5,386.00	5,491.00
2023 010-405-202	GROUP INSURANCE	11,340.00	11,340.00	12,144.00	12,264.00
2023 010-405-203	RETIREMENT	7,174.00	4,437.36	7,188.00	7,552.00
2023 010-405-204	WORKERS COMPENSATION	400.00	137.52	400.00	300.00
2023 010-405-310	OFFICE SUPPLIES V.A.	1,850.00	1,846.56	2,300.00	2,100.00
2023 010-405-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2023 010-405-420	TELEPHONE	1,000.00	749.54	1,000.00	1,000.00
2023 010-405-426	TRAVEL V.A.	25,000.00	18,950.43	25,000.00	25,000.00
2023 010-405-427	CONFERENCE V.A.	2,800.00	1,623.69	2,800.00	2,800.00
2023 010-405-572	CAPITAL OUTLAY	24,250.00	.00	23,800.00	.00
2023 010-405-998	COUNTY VETERANS' SERVICE	122,651.00	86,612.77	123,540.00	103,285.08

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-406-102	COORDINATOR	25,000.00	6,021.00	58,000.00	61,480.00
2023 010-406-105	SECRETARY	1,447.00	1,446.96	1,447.00	1,534.00
2023 010-406-111	LONGEVITY	.00	.00	.00	.00
2023 010-406-200	FICA	2,056.00	602.69	4,580.00	4,821.00
2023 010-406-202	GROUP INSURANCE	.00	.00	12,144.00	12,264.00
2023 010-406-203	RETIREMENT	2,744.00	776.88	6,113.00	6,630.00
2023 010-406-204	WORKER COMP	83.83	83.83	1,300.00	700.00
2023 010-406-310	OFFICE SUPPLIES	2,924.80	2,175.75	3,000.00	3,000.00
2023 010-406-330	FUEL/MAINTENANCE	6,000.00	47.00	6,000.00	6,000.00
2023 010-406-406	EQUIPMENT RENTAL	2,500.00	.00	2,500.00	2,500.00
2023 010-406-420	TELEPHONE	4,558.37	4,558.37	4,000.00	4,000.00
2023 010-406-427	CONFERENCE/SEMINAR EXPENSES	3,500.00	56.00-	4,500.00	3,500.00
2023 010-406-572	EQUIPMENT PURCHASES EMERGENC	13,000.00	.00	11,400.00	13,500.00
2023 010-406-998	EMERGENCY MANAGEMENT	63,814.00	15,656.48	114,984.00	119,929.00



ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-409-202	INSURANCE-RETIREE	47,787.22	19,574.33	24,340.00	25,000.00
2023 010-409-310	OFFICE SUPPLIES	3,000.00	1,223.24	7,500.00	8,000.00
2023 010-409-430	ADVERTISING & PUBLICATIONS	7,700.00	6,642.00	5,700.00	7,000.00
2023 010-409-480	BOND PREMIUM	.00	.00	.00	10,000.00
2023 010-409-482	INSURANCE	146,000.00	144,905.00	168,000.00	170,000.00
2023 010-409-572	CAPITAL OUTLAY	.00	.00	.00	70,000.00
2023 010-409-998	NON DEPARTMENTAL	204,487.22	172,344.57	205,540.00	290,000.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-410-530	MAJOR REPAIRS	400,000.00	48,987.82	400,000.00	400,000.00
2023 010-410-551	CAPITAL IMPROVEMENTS	.00	.00	.00	.00
2023 010-410-998	CAPITAL OUTLAY	400,000.00	48,987.82	400,000.00	400,000.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-426-409	COUNTY COURT REPORTER	500.00	.00	500.00	500.00
2023 010-426-998	COUNTY COURT	500.00	.00	500.00	500.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-435-104	COLLECTIONS DEPUTY	36,282.00	36,282.00	36,282.00	38,460.00
2023 010-435-105	ADMIN. ASST. DISTRICT COURT	37,584.00	37,584.00	37,584.00	39,840.00
2023 010-435-110	SALARY, COURT REPORTER	63,072.00	63,072.00	63,072.00	69,380.00
2023 010-435-111	LONGEVITY	1,860.00	1,110.00	420.00	800.00
2023 010-435-135	INTERPRETER	.00	.00	.00	.00
2023 010-435-155	EXTRA PERSONNEL	20,000.00	168.41	20,000.00	20,000.00
2023 010-435-200	FICA	12,149.00	10,070.56	12,038.00	14,073.00
2023 010-435-202	GROUP INSURANCE	34,020.00	34,020.00	36,432.00	36,792.00
2023 010-435-203	RETIREMENT	16,214.00	14,094.72	16,067.00	19,353.00
2023 010-435-204	WORKERS COMPENSATION	700.00	328.29	700.00	600.00
2023 010-435-310	OFFICE SUPPLIES DIST. COURT	4,839.00	4,550.51	3,000.00	3,000.00
2023 010-435-406	DIST. COURT EQUIPMENT RENTAL	1,800.00	471.02	3,000.00	3,000.00
2023 010-435-420	TELEPHONE DIST COURT	1,875.00	1,873.85	1,500.00	1,500.00
2023 010-435-488	CONTINUING EDUCATION DIST CT	2,000.00	.00	2,000.00	2,000.00
2023 010-435-492	ADMINISTRATIVE DIST COURT	5,900.00	5,874.53	6,000.00	6,000.00
2023 010-435-493	LIABILITY INSURANCE DIST CT	1,600.00	1,500.00	1,600.00	1,600.00
2023 010-435-494	GRAND JURY & COMMISSION	6,500.00	5,020.65	6,500.00	6,500.00
2023 010-435-572	CAPITAL OUTLAY DIST COURT	86.00	.00	1,000.00	.00
2023 010-435-998	DISTRICT COURT	246,481.00	216,020.54	247,195.00	262,898.00



ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-436-200	FICA	50.00	.98	50.00	50.00
2023 010-436-203	RETIREMENT	50.00	1.53	50.00	50.00
2023 010-436-310	J.P. OFFICE SUPPLIES	10,200.00	10,052.25	8,500.00	8,000.00
2023 010-436-406	J.P. EQUIPMENT RENTAL	.00	.00	.00	.00
2023 010-436-409	J.P. COURT REPORTER	500.00	.00	500.00	500.00
2023 010-436-411	J.P. AUTOPSY	80,000.00	79,440.00	79,500.00	90,000.00
2023 010-436-428	J.P. CONF. & CONT. EDUCATION	10,800.00	4,087.72	13,000.00	13,000.00
2023 010-436-998	JUSTICE OF THE PEACE COURT	101,600.00	93,582.48	101,600.00	111,600.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-450-101	SALARY, DISTRICT CLERK	63,506.00	63,501.03	63,506.00	66,682.00
2023 010-450-103	CHIEF DEPUTY/ ADMIN. ASST.	37,584.00	37,584.00	37,584.00	39,840.00
2023 010-450-104	CHIEF DEPUTY 2	72,564.00	72,564.00	72,564.00	76,918.00
2023 010-450-105	REGULAR DEPUTY 6	196,117.00	182,790.06	196,117.00	207,888.00
2023 010-450-107	EXTRA HELP	.00	.00	.00	.00
2023 010-450-111	LONGEVITY	4,860.00	4,860.00	5,220.00	10,300.00
2023 010-450-200	FICA	29,289.00	26,294.10	29,317.00	30,725.00
2023 010-450-202	GROUP INSURANCE	113,400.00	108,675.00	121,440.00	122,640.00
2023 010-450-203	RETIREMENT	39,090.00	36,895.06	39,127.00	42,252.00
2023 010-450-204	WORKERS COMPENSATION	1,700.00	859.76	1,700.00	1,250.00
2023 010-450-310	OFFICE SUPPLIES DIST CLERK	17,000.00	16,923.92	12,000.00	17,000.00
2023 010-450-406	CONTRACT WORK & EQUPMENT REN	1,000.00	.00	1,000.00	1,000.00
2023 010-450-420	TELEPHONE DIST CLERK	3,000.00	2,998.16	3,000.00	3,000.00
2023 010-450-426	TRAVEL DIST CLERK	5,500.00	2,821.31	5,500.00	5,500.00
2023 010-450-480	BOND DIST CLERK	500.00	.00	500.00	.00
2023 010-450-572	CAPITAL OUTLAY DIST CLERK	5,000.00	.00	5,000.00	.00
2023 010-450-998	DISTRICT CLERK	590,110.00	556,766.40	593,575.00	624,995.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-451-101	SALARY, PCT. #1 J.P.	36,282.00	36,282.00	36,282.00	38,097.00
2023 010-451-105	SALARY, J.P. CLERK PCT, #1	32,687.00	32,686.08	32,687.00	34,648.00
2023 010-451-108	PART TIME CLERK	9,827.00	8,321.36	9,827.00	10,417.00
2023 010-451-111	LONGEVITY	420.00	420.00	480.00	.00
2023 010-451-200	FICA	6,705.00	6,327.56	6,709.00	7,006.00
2023 010-451-202	GROUP INSURANCE	22,680.00	22,680.00	24,288.00	24,528.00
2023 010-451-203	RETIREMENT	8,948.00	8,793.76	8,954.00	9,635.00
2023 010-451-204	WORKERS COMPENSATION	300.00	204.76	300.00	300.00
2023 010-451-310	OFFICE SUPPLIES,JP PCT 1	1,505.00	1,502.90	1,200.00	1,200.00
2023 010-451-406	J.P. PCT 1 EQUIPMENT RENTAL	.00	.00	.00	.00
2023 010-451-420	TELEPHONE JP #1	2,545.00	2,480.28	2,600.00	2,600.00
2023 010-451-426	TRAVEL PAYROLL	8,000.00	7,999.92	8,000.00	8,000.00
2023 010-451-480	BOND	250.00	.00	250.00	.00
2023 010-451-572	CAPITAL OUTLAY	.00	.00	.00	.00
2023 010-451-998	J.P. PCT.#1	130,149.00	127,698.62	131,577.00	136,431.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-452-101	SALARY, PCT. #2 J.P.	36,282.00	36,282.00	36,282.00	38,097.00
2023 010-452-105	REGULAR DEPUTY	32,687.00	32,686.08	32,687.00	34,648.00
2023 010-452-108	SALARY, J.P. CLERK PCT.#2	10,152.72	10,152.72	9,827.00	10,417.00
2023 010-452-111	LONGEVITY	.00	.00	.00	.00
2023 010-452-200	FICA	6,672.00	6,397.61	6,672.00	7,006.00
2023 010-452-202	GROUP INSURANCE	22,680.00	22,680.00	24,288.00	24,528.00
2023 010-452-203	RETIREMENT	8,937.70	8,937.70	8,905.00	9,635.00
2023 010-452-204	WORKERS COMPENSATION	300.00	208.10	300.00	300.00
2023 010-452-310	OFFICE SUPPLIES,JP PCT 2	1,141.58	905.28	1,500.00	1,500.00
2023 010-452-406	J.P. 2 EQUIPMENT RENTAL	.00	.00	.00	.00
2023 010-452-420	TELEPHONE JP#2	1,800.00	1,563.88	1,800.00	1,800.00
2023 010-452-426	TRAVEL PAYROLL	8,000.00	7,999.92	8,000.00	8,000.00
2023 010-452-480	BOND	250.00	.00	250.00	250.00
2023 010-452-572	CAPITAL OUTLAY	.00	.00	.00	.00
2023 010-452-998	J.P. PCT. #2	128,903.00	127,813.29	130,511.00	136,181.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-453-101	SALARY, PCT. #3 J.P.	36,282.00	36,282.00	36,282.00	38,097.00
2023 010-453-105	REGULAR DEPUTY	32,687.00	32,686.08	32,687.00	34,648.00
2023 010-453-107	PART TIME HELP	9,940.00	9,940.00	9,827.00	10,417.00
2023 010-453-108	J P PCT #3 CLERK	.00	.00	.00	.00
2023 010-453-111	LONGEVITY	480.00	480.00	540.00	1,000.00
2023 010-453-200	FICA	6,581.47	6,289.46	6,714.00	7,083.00
2023 010-453-202	GROUP INSURANCE	22,680.00	22,680.00	24,288.00	24,528.00
2023 010-453-203	RETIREMENT	8,965.03	8,965.03	8,960.00	9,740.00
2023 010-453-204	WORKER COMPENSATION	300.00	208.77	300.00	300.00
2023 010-453-310	OFFICE SUPPLIES,JP PCT 3	1,500.00	1,496.53	1,500.00	1,500.00
2023 010-453-420	TELEPHONE JP#3	2,503.50	2,503.50	2,500.00	2,500.00
2023 010-453-426	TRAVEL PAYROLL	8,000.00	7,999.92	8,000.00	8,000.00
2023 010-453-480	BOND	250.00	.00	250.00	.00
2023 010-453-572	CAPITAL OUTLAY	.00	.00	.00	.00
2023 010-453-998	J.P. PCT # 3	130,169.00	129,531.29	131,848.00	137,813.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-454-101	SALARY, PCT. #4 J.P.	36,282.00	36,282.00	36,282.00	38,097.00
2023 010-454-105	REGULAR DEPUTY	32,687.00	32,686.08	32,687.00	34,648.00
2023 010-454-108	SALARY,JP#4 CLERK-PART TIME	9,827.00	9,595.76	9,827.00	10,417.00
2023 010-454-111	LONGEVITY	480.00	480.00	540.00	1,000.00
2023 010-454-200	FICA	6,709.00	5,804.57	6,714.00	7,083.00
2023 010-454-202	GROUP INSURANCE	22,680.00	22,680.00	24,288.00	24,528.00
2023 010-454-203	RETIREMENT	8,954.00	8,929.77	8,960.00	9,740.00
2023 010-454-204	WORKER COMPENSATION	300.00	207.92	300.00	300.00
2023 010-454-310	OFFICE SUPPLIES,JP PCT 4	1,500.00	1,065.59	1,500.00	1,500.00
2023 010-454-406	JP 4 EQUIPMENT RENTAL	.00	.00	.00	.00
2023 010-454-420	TELEPHONE JP#4	2,000.00	1,845.20	2,000.00	2,000.00
2023 010-454-426	TRAVEL PAYROLL	8,000.00	7,999.92	8,000.00	8,000.00
2023 010-454-480	BOND	250.00	.00	250.00	.00
2023 010-454-572	CAPITAL OUTLAY	.00	.00	.00	.00
2023 010-454-998	J.P. PCT # 4	129,669.00	127,576.81	131,348.00	137,313.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-455-101	SALARY, PCT. 5 J.P.	47,011.00	47,010.96	47,011.00	49,362.00
2023 010-455-104	SALARY, J.P. #5 CHIEF/OFF MA	37,584.00	37,146.24	37,584.00	39,840.00
2023 010-455-105	SALARY, J.P. CLERK PCT.#5 (2	65,373.00	62,981.23	65,373.00	69,296.00
2023 010-455-107	EXTRA HELP	.00	.00	.00	.00
2023 010-455-111	LONGEVITY	360.00	360.00	420.00	800.00
2023 010-455-200	FICA	12,145.00	11,340.65	12,239.00	12,831.00
2023 010-455-202	GROUP INSURANCE	45,360.00	45,350.00	48,576.00	49,056.00
2023 010-455-203	RETIREMENT	16,209.00	15,919.11	16,334.00	17,644.00
2023 010-455-204	WORKERS COMPENSATION	400.00	370.85	400.00	500.00
2023 010-455-310	OFFICE SUPPLIES,JP PCT 5	3,380.00	2,420.76	4,000.00	4,000.00
2023 010-455-420	TELEPHONE JP#5	1,920.00	1,919.08	1,800.00	1,800.00
2023 010-455-426	TRAVEL-PAYROLL	8,000.00	7,999.92	8,000.00	8,000.00
2023 010-455-480	BOND	250.00	.00	250.00	.00
2023 010-455-572	CAPITAL OUTLAY	.00	.00	.00	.00
2023 010-455-998	J. P. PCT #5	237,992.00	232,818.80	241,987.00	253,129.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-456-101	SALARY, JUDGE CCL	175,399.92	175,399.92	175,400.00	175,400.00
2023 010-456-105	SECRETARY/ADMINISTRATIVE CCL	37,584.00	30,597.20	37,584.00	39,840.00
2023 010-456-107	EXTRA HELP CCL	5,000.00	.00	5,000.00	.00
2023 010-456-110	COURT REPORTER CCL	60,058.08	60,058.08	60,058.00	63,662.00
2023 010-456-111	LONGEVITY	960.00	.00	.00	.00
2023 010-456-135	INTERPRETER	.00	.00	.00	.00
2023 010-456-200	FICA	21,344.00	17,259.04	21,271.00	21,336.00
2023 010-456-202	GROUP INSURANCE	34,020.00	32,130.00	36,432.00	36,792.00
2023 010-456-203	RETIREMENT	28,487.00	27,164.32	28,389.00	29,341.00
2023 010-456-204	WORKERS COMPENSATION	1,000.00	630.62	1,000.00	800.00
2023 010-456-310	OFFICE SUPPLIES CCL COURT	4,000.00	956.96	4,000.00	4,000.00
2023 010-456-406	CCL EQUIPMENT RENTAL	1,800.00	520.17	1,800.00	1,800.00
2023 010-456-410	VISITING JUDGE CCL COURT	7,000.00	.00	7,000.00	7,000.00
2023 010-456-420	TELEPHONE CCL COURT	2,000.00	1,499.08	2,000.00	2,000.00
2023 010-456-428	CONF & CONT EDUCATION, JUDGE	1,030.00	.00	4,000.00	4,000.00
2023 010-456-480	BOND CCL COURT	250.00	.00	250.00	.00
2023 010-456-483	LIABILITY INSURANCE CCL COUR	1,600.00	1,240.44	1,600.00	1,600.00
2023 010-456-572	CAPITAL OUTLAY CCL COURT	4,470.00	4,470.00	1,500.00	.00
2023 010-456-998	COUNTY COURT AT LAW	386,003.00	351,925.83	387,284.00	387,571.00



ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-464-111	LONGEVITY	3,540.00	2,340.00	2,520.00	2,100.00
2023 010-464-130	BAILIFF-(1)SERGEANT	48,407.00	.00	.00	.00
2023 010-464-142	BAILIFF(3)-COURTHOUSE SECURI	131,245.96	131,228.06	129,496.00	137,267.00
2023 010-464-200	BAILIFF FICA	10,338.25	10,306.47	10,196.00	10,910.00
2023 010-464-202	GROUP INSURANCE	34,020.00	34,020.00	36,432.00	36,792.00
2023 010-464-203	RETIREMENT	14,047.59	14,015.09	13,608.00	15,003.00
2023 010-464-204	WORKERS COMPENSATION	2,533.79	1,348.38	5,800.00	2,000.00
2023 010-464-400	CAPITAL MURDER	300,000.00	9,853.36	500,000.00	500,000.00
2023 010-464-420	INDIGENT DEFENDANT ALL COURT	375,000.00	314,511.57	375,000.00	375,000.00
2023 010-464-485	PETIT JURORS	50,000.00	14,204.92	50,000.00	50,000.00
2023 010-464-998	ALL COURT FUNDS	969,132.59	531,827.85	1,123,052.00	1,129,072.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-475-101	SALARY, DISTRICT ATTORNEY	18,000.00	18,000.00	18,000.00	18,000.00
2023 010-475-103	SALARY, ASST. ATTORNEY	74,358.00	74,358.00	74,358.00	78,820.00
2023 010-475-105	SALARY, SECRETARY/ADMIN. AST	37,777.00	37,776.11	37,584.00	39,840.00
2023 010-475-107	SALARY, CRIMINAL VICTIMS COO	32,687.00	32,686.08	32,687.00	34,648.00
2023 010-475-108	PART TIME HELP	.00	.00	5,000.00	5,000.00
2023 010-475-111	LONGEVITY	4,140.00	4,140.00	4,320.00	6,340.00
2023 010-475-112	PART TIME-LIT PKG	20,623.00	20,622.00	20,423.00	20,423.00
2023 010-475-136	STATE SUPPLEMENT	22,500.00	22,500.00	22,500.00	22,500.00
2023 010-475-137	SALARY, SPECIAL INVESTIGATOR	42,547.00	42,546.96	42,547.00	45,100.00
2023 010-475-160	SALARY, ASST. ATTORNEY	66,013.00	66,012.96	66,013.00	69,974.00
2023 010-475-165	SALARY, SECRETARY/CHIEF DEPU	36,282.00	36,282.00	36,282.00	38,459.00
2023 010-475-167	SALARY, ASST. ATTORNEY	66,013.00	66,012.96	66,013.00	69,974.00
2023 010-475-168	SALARY, ASST. ATTORNEY	.00	.00	.00	69,974.00
2023 010-475-200	FICA	32,587.00	30,590.17	32,601.00	39,708.00
2023 010-475-202	GROUP INSURANCE	90,720.00	90,720.00	97,152.00	110,376.00
2023 010-475-203	RETIREMENT	43,492.00	42,977.94	43,510.00	54,605.00
2023 010-475-204	WORKERS COMPENSATION	3,000.00	1,560.91	3,000.00	2,500.00
2023 010-475-310	OFFICE SUPPLIES D.A.	22,908.64	22,907.82	20,000.00	23,000.00
2023 010-475-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2023 010-475-420	TELEPHONE D.A.	4,000.00	3,575.72	4,000.00	4,000.00
2023 010-475-427	TRAVEL & CONFERENCE D.A.	5,224.82	4,782.82	11,000.00	11,000.00
2023 010-475-429	INVESTIGATOR TRAVEL D.A.	9,630.00	9,628.84	9,500.00	9,500.00
2023 010-475-480	BOND D.A.	250.00	.00	250.00	.00
2023 010-475-490	SPECIAL TRIAL FUND D.A.	82,343.54	17,565.02	100,000.00	100,000.00
2023 010-475-572	CAPITAL OUTLAY D.A.	7,000.00	.00	10,000.00	.00
2023 010-475-998	DISTRICT ATTORNEY	722,096.00	645,246.31	756,740.00	873,741.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-490-102	ELECTIONS ADMINISTRATOR	40,260.00	37,632.98	40,260.00	42,676.00
2023 010-490-104	CHIEF DEPUTY	37,427.00	37,426.94	36,282.00	38,459.00
2023 010-490-105	REGULAR DEPUTY	.00	.00	.00	.00
2023 010-490-111	LONGEVITY	780.00	520.00	840.00	.00
2023 010-490-180	ELECTION HELP	40,000.00	24,581.97	40,000.00	40,000.00
2023 010-490-200	FICA	7,831.00	6,636.65	8,980.00	9,267.00
2023 010-490-202	GROUP INSURANCE	22,680.00	21,735.00	24,288.00	24,528.00
2023 010-490-203	RETIREMENT	11,979.00	8,976.81	11,985.00	12,744.00
2023 010-490-204	WORKERS COMPENSATION	700.00	237.37	700.00	600.00
2023 010-490-310	OFFICE SUPPLIES	20,211.00	12,785.95	20,950.00	30,000.00
2023 010-490-406	EQUIPMENT MAINTENANCE	30,000.00	16,465.00	32,670.00	30,000.00
2023 010-490-408	CONTRACT SERVICES	35,000.00	24,264.70	37,500.00	55,000.00
2023 010-490-426	TRAVEL	8,814.00	8,481.46	3,050.00	3,000.00
2023 010-490-445	UTILITIES	6,000.00	3,592.82	6,000.00	6,000.00
2023 010-490-480	BOND	250.00	50.00	250.00	.00
2023 010-490-572	CAPITAL OUTLAY ELECTION	24,475.00	24,475.00	24,330.00	.00
2023 010-490-998	ELECTION	286,407.00	227,862.65	288,085.00	292,274.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-495-102	SALARY, AUDITOR	76,799.04	76,799.04	76,799.00	81,407.00
2023 010-495-103	1ST. ASSISTANT	46,982.00	46,981.92	46,982.00	49,801.00
2023 010-495-107	INTERNAL AUDITOR	.00	.00	3,000.00	3,180.00
2023 010-495-111	LONGEVITY	2,340.00	2,340.00	2,400.00	4,300.00
2023 010-495-160	2ND. ASSISTANT	42,866.00	42,865.92	42,866.00	45,438.00
2023 010-495-161	3RD ASSISTANT	17,449.00	17,448.96	17,449.00	18,496.00
2023 010-495-200	FICA	14,262.96	13,810.32	14,483.00	15,744.00
2023 010-495-202	GROUP INSURANCE	34,020.00	34,020.00	36,432.00	36,792.00
2023 010-495-203	RETIREMENT	19,036.00	19,035.12	19,368.00	21,651.00
2023 010-495-204	WORKERS COMPENSATION	900.00	442.48	900.00	800.00
2023 010-495-310	OFFICE SUPPLIES AUDITOR	4,500.00	4,408.33	8,999.10	7,000.00
2023 010-495-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2023 010-495-420	TELEPHONE AUDITOR	1,600.00	1,499.08	1,300.00	1,600.00
2023 010-495-426	TRAVEL & TRAINING AUDITOR	2,800.00	1,702.73	3,300.00	3,300.00
2023 010-495-480	BOND PREMIUM AUDITOR	125.00	42.50	125.00	.00
2023 010-495-572	CAPITAL OUTLAY AUDITOR	4,700.00	.00	.90	.00
2023 010-495-998	COUNTY AUDITOR	268,380.00	261,396.40	274,404.00	289,509.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-497-101	SALARY, TREASURER	63,505.92	63,505.92	63,506.00	66,682.00
2023 010-497-103	1ST ASSISTANT ADMIN	38,327.80	38,327.80	37,756.00	40,021.00
2023 010-497-105	REGULAR DEPUTY	32,686.08	32,686.08	32,687.00	34,648.00
2023 010-497-107	EXTRA HELP	.00	.00	.00	.00
2023 010-497-111	LONGEVITY	360.00	360.00	420.00	800.00
2023 010-497-200	FICA	10,254.93	10,254.93	10,318.00	10,916.00
2023 010-497-202	GROUP INSURANCE	34,500.00	34,500.00	36,432.00	36,792.00
2023 010-497-203	RETIREMENT	13,771.11	13,771.11	13,770.00	15,011.00
2023 010-497-204	WORKERS COMPENSATION	320.59	320.59	600.00	500.00
2023 010-497-310	OFFICE SUPPLIES TREAS	7,792.95	7,792.95	4,500.00	8,000.00
2023 010-497-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2023 010-497-420	TELEPHONE TREAS	1,124.31	1,124.31	1,000.00	1,300.00
2023 010-497-426	TRAVEL TREAS	2,612.53	2,612.53	3,500.00	4,500.00
2023 010-497-480	BOND PREMIUM TREAS	250.00	.00	250.00	.00
2023 010-497-572	CAPITAL OUTLAY TREAS	.00	.00	.00	.00
2023 010-497-998	COUNTY TREASURER	205,506.22	205,256.22	204,739.00	219,170.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-499-101	SALARY, TAX COLLECTOR	64,048.08	64,048.08	64,048.00	67,251.00
2023 010-499-103	SALARY CHIEF DEPUTY/OFF MGR	40,939.79	40,939.79	37,584.00	39,840.00
2023 010-499-104	SALARY, CHIEF DEPUTY (3)	108,837.66	108,837.66	108,846.00	115,377.00
2023 010-499-105	SALARY, REGULAR DEPUTY (8)	267,635.81	267,635.81	261,489.00	277,184.00
2023 010-499-107	SALARY, EXTRA HELP	.00	.00	.00	.00
2023 010-499-108	EXTRA HELP .40 SALARY	20,807.28	20,807.28	21,974.00	23,293.00
2023 010-499-111	LONGEVITY	6,215.00	6,215.00	6,540.00	10,200.00
2023 010-499-200	FICA	36,784.88	36,784.88	38,287.00	40,786.00
2023 010-499-202	GROUP INSURANCE	147,420.00	147,420.00	157,872.00	159,432.00
2023 010-499-203	RETIREMENT	51,915.98	51,915.98	51,100.00	56,087.00
2023 010-499-204	WORKERS COMPENSATION	1,209.53	1,209.53	1,800.00	1,600.00
2023 010-499-310	OFFICE SUPPLIES TAX COLL	15,497.82	15,497.82	15,500.00	18,000.00
2023 010-499-400	DELINQUENT TAX ROLL	189,987.05	155,863.08	110,000.00	.00
2023 010-499-401	APPRAISAL DISTRICT	422,065.00	422,065.00	471,000.00	500,000.00
2023 010-499-406	CONTRACT WORK & EQUIPMENT	220,870.82	254,994.79	279,000.00	300,000.00
2023 010-499-420	TELEPHONE TAX COLL	11,333.50	11,333.50	9,500.00	12,000.00
2023 010-499-426	TRAVEL TAX COLL	6,031.10	6,031.10	5,000.00	9,000.00
2023 010-499-480	BOND PREMIUM TAX COLL	2,700.00	.00	1,200.00	.00
2023 010-499-572	CAPITAL OUTLAY TAX COLL	1,286.32	1,286.32	2,000.00	.00
2023 010-499-998	TAX COLLECTOR	1,615,585.62	1,612,885.62	1,642,740.00	1,630,050.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-503-102	I.T. COORDINATOR	55,116.00	54,589.92	52,116.00	55,242.00
2023 010-503-105	REGULAR DEPUTY	29,687.00	13,799.87	32,687.00	34,648.00
2023 010-503-111	LONGEVITY	1,800.00	1,625.00	1,500.00	.00
2023 010-503-200	FICA	6,658.00	5,374.17	6,635.00	6,909.00
2023 010-503-202	GROUP INSURANCE	22,680.00	16,065.00	24,288.00	24,528.00
2023 010-503-203	RETIREMENT	8,885.00	7,194.42	8,855.00	9,501.00
2023 010-503-204	WORKER COMP	700.00	167.40	700.00	500.00
2023 010-503-310	OFFICE SUPPLIES	13,349.21	13,349.21	10,000.00	7,000.00
2023 010-503-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2023 010-503-420	TELEPHONE	2,000.00	1,863.53	1,800.00	1,800.00
2023 010-503-427	CONFERENCE/SEMINAR EXPENSES	3,450.79	735.88	4,000.00	4,000.00
2023 010-503-572	CAPITAL OUTLAY	6,000.00	.00	3,000.00	.00
2023 010-503-998	I.T. DEPARTMENT	150,326.00	114,764.40	145,581.00	144,128.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-510-105	MAINTENANCE SALARY 4	143,517.00	143,074.10	143,517.00	152,130.00
2023 010-510-107	MAINTENANCE EXTRA HELP	13,000.00	7,713.81	13,000.00	13,780.00
2023 010-510-111	LONGEVITY	840.00	780.00	960.00	1,800.00
2023 010-510-200	MAINTENANCE FICA	12,546.00	11,400.85	12,555.00	13,338.00
2023 010-510-202	MAINTENANCE GROUP INSURANCE	45,360.00	44,435.00	48,576.00	49,056.00
2023 010-510-203	MAINTENANCE RETIREMENT	16,744.00	16,055.18	16,756.00	18,341.00
2023 010-510-204	MAINTENANCE WORKER COMP	6,000.00	4,323.48	6,000.00	6,000.00
2023 010-510-308	MAINTENANCE, GAS & INSURANCE	10,500.00	7,820.48	10,500.00	10,500.00
2023 010-510-310	SUPPLIES MAINTENANCE	70,521.55	70,521.55	70,000.00	70,000.00
2023 010-510-445	UTILITIES MAINTENANCE	79,478.45	70,914.64	80,000.00	80,000.00
2023 010-510-446	UTILITIES-ANNEX	50,000.00	31,869.92	50,000.00	50,000.00
2023 010-510-450	MINOR REPAIRS MAINTENANCE	60,000.00	43,206.13	52,500.00	60,000.00
2023 010-510-452	JAIL MINOR REPAIRS	100,000.00	78,288.47	112,500.00	100,000.00
2023 010-510-457	YARD	5,794.00	4,827.40	5,794.00	5,794.00
2023 010-510-530	EQUIPMENT PURCHASE MAINTENAN	43,250.00	4,800.00	38,250.00	43,250.00
2023 010-510-998	MAINTENANCE	657,551.00	540,031.01	660,908.00	673,989.00



ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-512-104	JAIL CHIEF OFFICE CLERK (1)	36,282.00	36,282.00	36,282.00	38,459.00
2023 010-512-107	EXTRA HELP	14,307.15	14,307.15	25,000.00	25,000.00
2023 010-512-109	JAIL ADM. SALARY	52,063.00	52,062.96	52,063.00	55,187.00
2023 010-512-110	SERGEANTS 4	173,922.24	173,922.24	169,605.00	179,781.00
2023 010-512-111	LONGEVITY	13,020.00	11,990.00	14,460.00	21,200.00
2023 010-512-138	SALARIES, JAILERS 27	829,578.92	825,411.45	1,276,768.00	1,156,335.00
2023 010-512-142	TRANSPORT/MENTAL HEALTH	45,976.00	45,975.12	45,976.00	48,734.00
2023 010-512-150	JAIL I.T. DIRECTOR	4,104.00	4,104.00	4,186.00	10,000.00
2023 010-512-151	JAIL NURSE	41,872.00	41,871.12	41,872.00	48,734.00
2023 010-512-158	SALARY, COMP TIME	45,862.02	45,862.02	57,300.00	17,066.00
2023 010-512-200	FICA	102,448.75	93,672.47	114,471.00	121,673.00
2023 010-512-202	GROUP INSURANCE	335,407.48	320,365.00	425,040.00	429,240.00
2023 010-512-203	RETIREMENT	136,731.41	127,852.63	152,777.00	167,320.00
2023 010-512-204	WORKERS COMPENSATION	31,266.21	16,240.65	30,000.00	25,000.00
2023 010-512-310	SUPPLIES JAIL	115,771.71	115,595.77	115,000.00	120,000.00
2023 010-512-333	FEEDING PRISONERS JAIL	305,690.42	280,227.35	300,000.00	320,000.00
2023 010-512-335	BEDDING & UTENSILS JAIL	1,500.00	.00	1,500.00	1,500.00
2023 010-512-336	PRISON UNIFORMS JAIL	4,000.00	.00	4,000.00	5,000.00
2023 010-512-337	JAILER UNIFORMS	7,500.00	7,347.95	8,500.00	7,500.00
2023 010-512-405	MEDICAL FEES JAIL	252,921.64	252,619.57	238,510.00	250,000.00
2023 010-512-445	UTILITIES JAIL	153,708.19	148,179.18	155,000.00	165,000.00
2023 010-512-456	PRISONERS TRANSPORTATION	6,000.00	1,569.56	6,000.00	6,000.00
2023 010-512-572	EQUIPMENT PURCHASES JAIL	20,743.27	20,743.27	15,000.00	20,000.00
2023 010-512-998	JAIL	2,730,676.41	2,636,201.46	3,289,310.00	3,238,729.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-550-101	SALARY, CONSTABLES-1-5	145,431.00	144,983.04	145,431.00	152,702.00
2023 010-550-111	LONGEVITY	.00	.00	.00	.00
2023 010-550-200	FICA	16,221.00	15,984.73	16,221.00	16,777.00
2023 010-550-202	GROUP INSURANCE	56,700.00	56,700.00	60,720.00	61,320.00
2023 010-550-203	RETIREMENT	21,649.00	21,582.66	21,649.00	23,071.00
2023 010-550-204	WORKERS COMPENSATION	6,500.00	2,838.18	6,500.00	4,500.00
2023 010-550-310	OFFICE SUPPLIES CONSTABLES	7,699.00	4,745.70	2,900.00	2,100.00
2023 010-550-420	TELEPHONE - CONSTABLE	3,042.00	3,041.79	3,000.00	3,000.00
2023 010-550-426	TRAVEL, CONSTABLES-PAYROLL	64,500.00	64,301.60	64,500.00	64,500.00
2023 010-550-427	CONFERENCE TRAVEL CONSTABLES	.00	.00	.00	.00
2023 010-550-453	RADIO REPAIR CONSTABLES	1,500.00	.00	1,500.00	1,500.00
2023 010-550-480	BOND CONSTABLES	664.00	35.00-	.00	.00
2023 010-550-572	CAPITAL OUTLAY CONSTABLES	.00	.00	.00	.00
2023 010-550-998	CONSTABLES	323,906.00	314,142.70	322,421.00	329,470.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-560-101	SALARY, SHERIFF	63,506.00	63,505.92	63,506.00	66,682.00
2023 010-560-105	SALARY, SECRETARY ADMIN. AST	37,584.00	37,584.00	37,584.00	39,840.00
2023 010-560-106	SALARY, CIVIL WARRANTS SEC.	36,282.00	36,282.00	36,282.00	38,459.00
2023 010-560-107	SALARY, EXTRA HELP	21,500.00	5,474.25	19,000.00	22,790.00
2023 010-560-109	SALARY, SERGEANTS (4)	193,625.00	185,556.64	193,625.00	205,242.00
2023 010-560-111	LONGEVITY	16,620.00	10,832.50	13,200.00	22,500.00
2023 010-560-129	SALARY, JUVENILE INVESTIGATO	46,253.00	46,252.08	46,253.00	49,028.00
2023 010-560-139	SALARY, INVESTIGATOR1 (2)	98,783.00	98,782.08	98,783.00	104,709.00
2023 010-560-140	SALARY, CHIEF DEPUTY	53,214.00	53,214.00	53,214.00	56,407.00
2023 010-560-141	SALARY, CRIM INVESTIGAT (3)	138,757.00	115,630.20	123,757.00	147,082.00
2023 010-560-142	SALARY, CAR DEPUTIES (15)	655,668.24	641,193.51	665,627.00	731,005.00
2023 010-560-143	ANMAL CONTROL OFFICER	45,976.00	.00	45,976.00	48,734.00
2023 010-560-144	SALARY, DISPATCHERS (9)	332,280.00	332,005.51	332,280.00	352,217.00
2023 010-560-146	SALARY, COMMUNICATIONS SUPER	39,475.00	39,474.96	39,475.00	41,844.00
2023 010-560-148	AUTO THEFT GRANT	.00	828.54-	.00	.00
2023 010-560-150	NARCOTIC OFFICER(2)	92,505.00	92,504.16	92,505.00	98,055.00
2023 010-560-153	AUTO THEFT CASH MATCH	10,000.00	9,263.00	13,793.00	15,000.00
2023 010-560-158	SALARY, COMP TIME	126,911.87	126,911.87	95,100.00	56,816.00
2023 010-560-200	FICA	141,870.64	141,870.64	151,232.00	160,697.00
2023 010-560-202	GROUP INSURANCE	445,810.00	444,885.00	510,048.00	527,352.00
2023 010-560-203	RETIREMENT	202,195.00	193,924.65	201,840.00	220,984.00
2023 010-560-204	WORKERS COMPENSATION	26,958.09	26,958.09	40,000.00	35,000.00
2023 010-560-225	SHERIFF TRAVEL ALLOWANCE	16,200.00	16,200.00	16,200.00	16,200.00
2023 010-560-310	OFFICE SUPPLIES SHERIFF	116,269.79	116,269.79	92,000.00	70,000.00
2023 010-560-330	MOTOR FUEL SHERIFF	143,575.94	137,416.04	150,000.00	150,000.00
2023 010-560-331	SHERIFF TIRES	15,597.33	15,597.33	17,000.00	15,000.00
2023 010-560-332	SHERIFF MAINTENANCE	71,354.77	71,354.77	54,000.00	55,000.00
2023 010-560-337	SHERIFF UNIFORMS	37,186.79	37,186.79	20,000.00	20,000.00
2023 010-560-346	DOG MAINTENANCE SHERIFF	.00	.00	2,000.00	2,000.00
2023 010-560-400	SHERIFF LITIGATION	5,497.74	1,631.99	12,000.00	12,000.00
2023 010-560-406	SHERIFF EQUIPMENT RENTAL/LEA	3,515.00	3,515.00	5,000.00	5,000.00
2023 010-560-414	DEPUTY TRAINING SHERIFF	24,000.00	18,372.40	24,000.00	24,000.00
2023 010-560-420	TELEPHONE SHERIFF	66,436.67	66,436.67	44,000.00	44,000.00
2023 010-560-426	OUT OF DISTRICT EXPENSE SHER	1,000.00	.00	1,000.00	1,000.00
2023 010-560-453	RADIO REPAIR SHERIFF	12,929.50	12,929.50	8,000.00	8,000.00
2023 010-560-455	SHERIFF GUNS & AMMUNITION	28,373.34	28,373.34	10,000.00	10,000.00
2023 010-560-480	BOND SHERIFF	600.00	.00	600.00	.00
2023 010-560-482	VEHICLE INSURANCE	31,086.00	31,086.00	41,197.00	23,000.00
2023 010-560-483	SHERIFF LIABILITY INSURANCE	40,000.00	38,524.00	100,000.00	100,000.00
2023 010-560-490	INVESTIGATOR'S EXPENSE SHERI	23,491.79	23,491.79	10,000.00	10,000.00
2023 010-560-571	EQUIPMENT PURCHASES SHERIFF	81,659.50	61,659.50	295,460.00	198,000.00
2023 010-560-998	SHERIFF	3,544,548.00	3,381,321.43	3,775,537.00	3,803,643.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-575-111	LONGEVITY	.00	.00	.00	.00
2023 010-575-191	SALARY, DISTRICT JUDGE	18,000.00	18,000.00	18,000.00	18,000.00
2023 010-575-192	SALARY, COUNTY JUDGE	7,699.92	7,699.92	7,700.00	7,700.00
2023 010-575-193	SALARY, CO. COURT AT LAW JUD	18,000.00	18,000.00	18,000.00	18,000.00
2023 010-575-200	FICA	3,344.00	2,666.30	3,344.00	3,344.00
2023 010-575-202	GROUP INSURANCE	11,340.00	11,340.00	12,144.00	12,264.00
2023 010-575-203	RETIREMENT	4,462.08	4,462.08	4,462.00	4,598.00
2023 010-575-204	WORKERS COMPENSATION	300.00	103.88	300.00	200.00
2023 010-575-483	LIABILITY INSURANCE PREM.	.00	.00	.00	.00
2023 010-575-998	JUVENILE BOARD	63,146.00	62,272.18	63,950.00	64,106.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-585-103	REGULAR DEPUTY	32,687.00	22,414.27	32,687.00	34,648.00
2023 010-585-105	SALARY, ADMIN. ASST.	37,584.00	37,584.00	37,584.00	39,840.00
2023 010-585-107	EXTRA HELP	.00	.00	.00	.00
2023 010-585-111	LONGEVITY	.00	.00	.00	500.00
2023 010-585-200	FICA	5,376.00	4,489.50	5,376.00	5,737.00
2023 010-585-202	GROUP INSURANCE	22,680.00	19,845.00	24,288.00	24,528.00
2023 010-585-203	RETIREMENT	7,175.00	6,125.82	7,175.00	7,889.00
2023 010-585-204	WORKERS COMPENSATION	400.00	142.85	400.00	300.00
2023 010-585-310	SUPPLIES HIGHWAY PATROL	3,183.54	3,183.54	2,400.00	5,900.00
2023 010-585-313	WEIGHT & LICENSE SUPPLIES	2,716.46	.00	3,500.00	.00
2023 010-585-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2023 010-585-420	TELEPHONE HIGHWAY PATROL	1,000.00	874.04	1,000.00	1,000.00
2023 010-585-421	WEIGHT & LICENSE TELEPHONE	.00	.00	.00	.00
2023 010-585-453	EQUIPMENT REPAIR HIGHWAY PAT	1,000.00	.00	1,000.00	1,000.00
2023 010-585-572	CAPITAL OUTLAY HIGHWAY PATRO	.00	.00	.00	.00
2023 010-585-998	HIGHWAY PATROL	113,802.00	94,659.02	115,410.00	121,342.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-630-111	LONGEVITY	660.00	660.00	720.00	1,300.00
2023 010-630-112	ENVIRONMENTAL SPECIALIST	37,682.72	37,682.72	37,584.00	39,840.00
2023 010-630-200	FICA	2,859.28	2,840.22	2,963.00	3,180.00
2023 010-630-202	GROUP INSURANCE	11,340.00	11,340.00	12,144.00	12,264.00
2023 010-630-203	RETIREMENT	3,960.61	3,960.61	3,954.00	4,373.00
2023 010-630-204	WORKER COMP	288.67	92.27	400.00	200.00
2023 010-630-310	TELEPHONE,OTHER OFFICE EXPEN	4,000.00	3,463.05	4,000.00	4,000.00
2023 010-630-407	COUNTY TRAPPER	40,000.00	38,400.00	40,000.00	40,000.00
2023 010-630-426	FUEL/MAINTENANCE	6,916.00	2,511.24	6,916.00	6,916.00
2023 010-630-572	EQUIPMENT	.00	.00	.00	.00
2023 010-630-998	COUNTY HEALTH	107,707.28	100,950.11	108,681.00	112,073.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-631-111	LONGEVITY	.00	.00	.00	.00
2023 010-631-112	COORDINATOR	37,598.72	37,500.00	37,500.00	43,157.00
2023 010-631-200	FICA	2,958.00	2,801.47	2,869.00	3,302.00
2023 010-631-202	GROUP INSURANCE	11,340.00	11,340.00	12,144.00	12,264.00
2023 010-631-203	RETIREMENT	3,829.00	3,828.72	3,829.00	4,541.00
2023 010-631-204	WORKER COMP	475.00	89.24	475.00	300.00
2023 010-631-310	SUPPLIES	6,000.00	2,951.40	6,000.00	6,000.00
2023 010-631-311	CONTRACTUAL	21,000.00	.00	21,000.00	21,000.00
2023 010-631-420	OTHER- TELEPHONE	39,288.00	38,299.09	39,288.00	39,288.00
2023 010-631-426	TRAVEL	2,610.00	.00	2,610.00	2,610.00
2023 010-631-998	PUBLIC HEALTH	125,098.72	96,809.92	125,715.00	132,462.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-640-102	SALARY, WELFARE WORKER	2,899.00	2,896.56	2,899.00	3,071.00
2023 010-640-105	SALARY, SECRETARY	.00	.00	.00	.00
2023 010-640-107	EXTRA HELP	500.00	.00	500.00	500.00
2023 010-640-111	LONGEVITY	.00	.00	.00	.00
2023 010-640-200	FICA	268.00	210.66	268.00	279.00
2023 010-640-202	GROUP INSURANCE	.00	.00	.00	.00
2023 010-640-203	RETIREMENT	358.00	295.68	358.00	376.00
2023 010-640-204	WORKERS COMPENSATION	300.00	5.13	300.00	200.00
2023 010-640-225	TRAVEL WELFARE WORKER	.00	.00	.00	.00
2023 010-640-300	CASH ALLOWANCE WELFARE	.00	.00	.00	.00
2023 010-640-301	GROCERIES & CLOTHES WELFARE	100.00	.00	100.00	100.00
2023 010-640-302	MEDICINE & MEDICAL FEES	100.00	.00	100.00	100.00
2023 010-640-303	HOSPITALIZATION WELFARE	.00	.00	.00	.00
2023 010-640-304	BURIAL EXPENSE WELFARE	1,320.00	1,320.00	1,200.00	1,400.00
2023 010-640-310	OFFICE SUPPLIES WELFARE	380.00	.00	500.00	300.00
2023 010-640-420	TELEPHONE WELFARE	500.00	187.41	500.00	500.00
2023 010-640-426	TRANSPORTATION FOR SICK	100.00	.00	100.00	100.00
2023 010-640-572	CAPITAL OUTLAY WELFARE	.00	.00	.00	.00
2023 010-640-998	COUNTY WELFARE	6,825.00	4,915.44	6,825.00	6,926.00



ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2022 010-645-102	SALARY, ANIMAL CONTROL	.00	.00	3,000.00	.00
2022 010-645-105	SALARY, ANIMAL WELFARE	.00	.00	.00	.00
2023 010-645-111	LONGEVITY	.00	.00	.00	.00
2023 010-645-145	NUISANCE ABATEMENT OFFICER	6,026.00	6,025.68	6,026.00	.00
2023 010-645-200	SANITATION FICA	5,618.00	5,439.22	5,618.00	5,876.00
2023 010-645-203	SANITATION RETIREMENT	7,498.00	6,896.25	7,498.00	8,081.00
2023 010-645-204	SANITATION WORK COMP.	600.00	234.39	600.00	400.00
2023 010-645-310	SANITATION SUPPLIES	13,500.00	8,819.44	6,500.00	9,500.00
2023 010-645-411	KILGORE RESCUE UNIT	3,000.00	3,000.00	3,000.00	4,000.00
2023 010-645-413	RESCUE UNIT HENDERSON	6,000.00	6,000.00	6,000.00	6,000.00
2023 010-645-414	ANIMAL CONTROL	10,000.00	334.91-	7,000.00	10,000.00
2023 010-645-418	SANITARY LANDFILL, SALARY(6)	66,986.00	64,698.60	66,986.00	70,000.00
2023 010-645-445	SANITATION UTILITIES	7,800.00	6,132.78	7,800.00	7,800.00
2023 010-645-461	SANITATION EQUIPMENT RENTAL	12,423.13	.00	20,000.00	20,000.00
2023 010-645-486	SANITATION CONTRACT WORK	205,493.17	205,493.17	200,000.00	200,000.00
2023 010-645-571	CAPITAL OUTLAY SANITATION	5,083.70	5,083.70	3,000.00	.00
2023 010-645-593	SANITATION CONSTRUCTION COST	7,000.00	.00	7,000.00	7,000.00
2023 010-645-998	HEALTH AND WELFARE	357,028.00	317,488.32	350,028.00	348,657.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-646-405	OFFICE FEE MENTAL HEALTH	18,000.00	.00	18,000.00	18,000.00
2023 010-646-998	MENTAL HEALTH	18,000.00	.00	18,000.00	18,000.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-647-470	JUVENILE ROOM AND BOARD	42,000.00	37,211.21	42,000.00	42,000.00
2023 010-647-998	WELFARE AID TO STATE	42,000.00	37,211.21	42,000.00	42,000.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-650-102	SYSTEM DIRECTOR	54,800.00	54,799.92	54,800.00	58,088.00
2023 010-650-103	ASSISTANT SYSTEM DIRECTOR	42,941.00	42,940.08	42,941.00	45,517.00
2023 010-650-104	BRANCH MANAGER(3)	112,752.00	110,105.03	112,752.00	119,518.00
2023 010-650-111	LONGEVITY	2,880.00	2,400.00	4,020.00	6,400.00
2023 010-650-170	CATALOGING	32,686.08	32,686.08	32,686.00	34,648.00
2023 010-650-171	INFORMATION SERVICES(2)	65,372.92	65,372.16	65,373.00	69,295.00
2023 010-650-172	SALARY, CIRCULATIONS ASSISTA	.00	.00	.00	.00
2023 010-650-173	ASSISTANT BRANCH MANAGERS(3)	98,059.00	97,932.56	98,059.00	103,942.00
2023 010-650-174	SALARY, OVERTON ASSISTANT	.00	.00	.00	.00
2023 010-650-175	SALARY, TATUM ASSISTANT	.00	.00	.00	.00
2023 010-650-176	SALARY, P. T. CATALOG ASS'N	.00	.00	.00	.00
2023 010-650-178	PART TIME	137,709.00	113,275.74	137,709.00	137,709.00
2023 010-650-179	CHILDREN'S SERVICES	32,687.00	31,743.48	32,687.00	34,648.00
2023 010-650-200	FICA	44,362.00	41,152.69	44,449.00	46,647.00
2023 010-650-202	GROUP INSURANCE	136,080.00	136,080.00	145,728.00	147,168.00
2023 010-650-203	RETIREMENT	59,207.00	56,282.65	59,323.00	64,147.00
2023 010-650-204	WORKERS COMPENSATION	1,603.00	1,117.42	1,603.00	1,650.00
2023 010-650-310	OFFICE SUPPLIES LIBRARY	32,418.32	21,601.83	30,000.00	30,000.00
2023 010-650-340	PRINT MATERIALS-LIBRARY	33,148.58	33,148.58	31,750.00	32,000.00
2023 010-650-341	SERIAL SUBSCRIPTIONS-LIBRARY	24,000.00	11,224.18	23,000.00	23,000.00
2023 010-650-342	MICROFORMS-LIBRARY	300.00	227.19	300.00	300.00
2023 010-650-343	AUDIOVISUAL MATERIALS-LIBRAR	4,925.49	4,925.49	4,750.00	4,500.00
2023 010-650-350	LIBRARY AUTOMATION	32,000.00	25,192.62	32,000.00	32,000.00
2023 010-650-406	LIBRARY RENTAL EQUIPMENT	.00	.00	.00	.00
2023 010-650-420	TELEPHONE LIBRARY	14,800.00	11,693.39	14,800.00	14,800.00
2023 010-650-426	TRAVEL LIBRARY	8,000.00	761.18	8,000.00	8,000.00
2023 010-650-445	UTILITIES, HENDERSON LIBRARY	35,688.20	30,282.60	29,000.00	29,000.00
2023 010-650-447	UTILITIES, TATUM LIBRARY	9,044.91	7,883.61	7,700.00	7,700.00
2023 010-650-448	UTILITIES, MT. ENTERPRISE L	8,100.22	7,300.22	7,000.00	7,000.00
2023 010-650-456	JANITORIAL CONTRACT LIBRARY	25,425.00	18,450.00	25,425.00	25,425.00
2023 010-650-504	TEXAS BOOK FESTIVAL	.00	.00	.00	.00
2023 010-650-572	CAPITAL OUTLAY LIBRARY	7,553.62	6,765.29	10,000.00	.00
2023 010-650-998	LIBRARY COMPLEX	1,056,543.34	965,343.99	1,055,855.00	1,083,102.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-655-103	SALARY, DEPOT SUPERVISOR	38,229.15	38,229.15	37,584.00	39,840.00
2023 010-655-105	REGULAR DEPUTY	33,066.72	33,066.72	32,687.00	34,648.00
2023 010-655-107	EXTRA HELP	41,981.13	31,157.69	43,006.00	45,587.00
2023 010-655-111	LONGEVITY	1,620.00	1,620.00	1,740.00	3,100.00
2023 010-655-200	FICA	8,790.00	7,541.20	8,799.00	9,423.00
2023 010-655-202	GROUP INSURANCE	22,680.00	22,680.00	24,288.00	24,528.00
2023 010-655-203	RETIREMENT	11,731.00	10,625.88	11,744.00	12,958.00
2023 010-655-204	WORKERS COMPENSATION	800.00	210.83	800.00	400.00
2023 010-655-310	OFFICE SUPPLIES & MATERIALS	6,000.00	4,918.44	6,000.00	6,000.00
2023 010-655-311	SYRUP FESTIVAL	18,445.68	18,445.68	16,000.00	16,000.00
2023 010-655-420	TELEPHONE DEPOT	3,000.00	2,140.01	3,000.00	3,000.00
2023 010-655-426	TRAVEL DEPOT	3,000.00	1,047.26	5,000.00	3,000.00
2023 010-655-445	UTILITIES & ALARM SYSTEM	11,552.32	11,552.32	11,000.00	12,000.00
2023 010-655-456	JANITORIAL CONTRACT DEPOT	1,100.00	.00	1,100.00	1,100.00
2023 010-655-572	CAPITAL OUTLAY DEPOT	4,002.00	.00	5,000.00	.00
2023 010-655-998	DEPOT/CHILDRENS DISCOVERY CN	205,998.00	183,235.18	207,748.00	211,584.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-665-105	SECRETARY AG & HOME DEMO	37,584.00	37,584.00	37,584.00	39,840.00
2023 010-665-107	EXTRA HELP	1,509.51	1,509.51	1,250.00	500.00
2023 010-665-111	LONGEVITY	420.00	420.00	480.00	900.00
2023 010-665-181	SALARY, COUNTY AGENTS	29,607.06	29,607.06	29,521.00	31,293.00
2023 010-665-182	H. D. AGENT	29,521.00	29,520.96	29,521.00	31,293.00
2023 010-665-183	ASSOCIATE COUNTY AGENT	29,521.00	29,520.96	29,521.00	31,293.00
2023 010-665-184	ASSOCIATE H. D. AGENT	.00	.00	.00	.00
2023 010-665-200	FICA	11,162.00	10,914.82	11,167.00	11,778.00
2023 010-665-202	GROUP INSURANCE (1)	12,060.00	12,060.00	12,864.00	14,064.00
2023 010-665-203	RETIREMENT	3,881.00	3,880.32	3,887.00	4,285.75
2023 010-665-204	WORKERS COMPENSATION	300.00	94.52	300.00	200.00
2023 010-665-225	TRAVEL ALLOWANCE	.00	.00	.00	.00
2023 010-665-309	4-H CLUB	4,679.28	3,896.54	5,200.00	5,200.00
2023 010-665-310	OFFICE SUPPLIES	8,995.90	8,995.90	5,050.00	5,800.00
2023 010-665-313	MISCELLANEOUS MAJOR FCS	332.64	332.64	300.00	300.00
2023 010-665-406	EQUIPMENT RENTAL/LEASE	.00	.00	.00	.00
2023 010-665-420	TELEPHONE	3,135.54	2,979.29	5,960.00	3,300.00
2023 010-665-424	TELEPHONE, H. D. AGENT	.00	.00	.00	.00
2023 010-665-426	TRAVEL	18,000.00	18,000.00	18,000.00	18,000.00
2023 010-665-427	CONFERENCE	5,285.36	5,285.36	8,685.00	8,685.00
2023 010-665-428	MISCELLANEOUS, MAJOR AGRICUL	360.71	360.71	600.00	600.00
2023 010-665-572	CAPITAL OUTLAY	1,200.00	.00	.00	.00
2023 010-665-998	AGRICULTURE & HOME DEMO	197,555.00	194,962.59	199,890.00	207,331.75

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-695-420	DISTRICT PROB	4,500.00	2,248.62	4,500.00	4,500.00
2023 010-695-940	COMMUNITY CENTER,N. VAN BURE	.00	.00	.00	.00
2023 010-695-950	POSTAGE & METER RENT	120,000.00	60,979.39	120,000.00	120,000.00
2023 010-695-955	UNEMPLOYMENT INSURANCE	49,025.94	40,735.41	60,000.00	60,000.00
2023 010-695-959	PROFESSIONAL FEES	.00	.00	.00	60,000.00
2023 010-695-960	AUDIT & ACCOUNTANTS FEES	70,000.00	44,829.23	70,000.00	70,000.00
2023 010-695-961	INVESTMENT CONSULTING	.00	.00	.00	30,000.00
2023 010-695-965	EQUIPMENT SERVICE CONTRACT	35,000.00	31,407.86	35,000.00	35,000.00
2023 010-695-967	SOFTWARE MAINTENANCE	190,457.85	190,457.85	196,000.00	190,000.00
2023 010-695-968	HARDWARE MAINTENANCE	26,545.39	14,734.16	34,000.00	40,000.00
2023 010-695-970	MISCELLANEOUS	57,491.76	57,491.76	303,700.00	65,000.00
2023 010-695-972	N. E. TEX. TASKFORCE CASH MA	5,000.00	.00	5,000.00	5,000.00
2023 010-695-973	RUSK CO CRIMESTOPPERS	1,000.00	.00	1,000.00	1,000.00
2023 010-695-974	RUSK CO MOUNTED PATROL	1,000.00	.00	1,000.00	1,000.00
2023 010-695-975	COMMUNITY HEALTH CORE	18,000.00	18,000.00	18,000.00	18,000.00
2023 010-695-976	BOYS AND GIRLS CLUB	5,000.00	5,000.00	5,000.00	5,000.00
2023 010-695-978	FRIENDS HELPING FRIENDS	5,000.00	5,000.00	5,000.00	5,000.00
2023 010-695-979	MEALS ON WHEELS	6,000.00	.00	6,000.00	6,000.00
2023 010-695-980	E. T. CON. ON ALCOHOLISM	5,000.00	5,000.00	5,000.00	5,000.00
2023 010-695-981	NET RMA	2,000.00	2,000.00	2,000.00	2,000.00
2023 010-695-982	EAST TEXAS CASA	5,000.00	5,000.00	5,000.00	5,000.00
2023 010-695-984	WOMEN'S CENTER OF EAST TEXAS	5,000.00	5,000.00	5,000.00	5,000.00
2023 010-695-987	RUSK SOIL & WATER CONSERVATI	2,000.00	1,226.00	2,000.00	2,000.00
2023 010-695-991	RUSK CO. HISTORICAL COMMISSI	8,000.00	3,761.26	8,000.00	8,000.00
2023 010-695-992	COMMUNITY CENTER MISC.	5,000.00	2,830.03	5,000.00	5,000.00
2023 010-695-993	FIRE FIGHTERS ASSOC. TOWER	.00	.00	.00	.00
2023 010-695-995	PROBATE EDUCATION	1,000.00	295.00	1,300.00	1,000.00
2023 010-695-998	OTHER	627,020.94	495,996.57	897,500.00	748,500.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 010-700-017	LAW LIBRARY	.00	.00	.00	.00
2023 010-700-030	RUSK CO. HUMAN SERV.	100,000.00	100,000.00	100,000.00	100,000.00
2023 010-700-060	INTEREST & SINKING FUND	.00	.00	.00	.00
2023 010-700-080	AIRPORT	.00	.00	.00	100,000.00
2023 010-700-088	JUVENILE PROBATION	120,000.00	120,000.00	115,000.00	115,000.00
2023 010-700-098	INSURANCE TRUST	.00	.00	.00	.00
2023 010-700-998	TRANSFER TO OTHER FUNDS	220,000.00	220,000.00	215,000.00	315,000.00
2023 010-999-999	TOTAL EXPENDITURES	18,797,298.34	16,744,388.00	20,147,937.00	20,466,586.83



ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 012-310-110	MAINT OF PUBLIC ROAD (A)	3,640,954.95	4,239,423.26	3,708,018.52	4,301,717.24
2023 012-310-115	FM & LATERAL ROAD (C)	2,042,699.75	1,323,795.54	2,081,900.91	2,183,994.47
2023 012-310-120	DELINQUENT TAXES	105,000.00	289,972.19	105,000.00	105,000.00
2023 012-319-000	TAX INTEREST & PENALTY	80,000.00	136,964.10	80,000.00	80,000.00
2023 012-321-200	AUTO REGISTRATION	360,000.00	362,880.00	360,000.00	360,000.00
2023 012-321-400	CO AUTO REG. TAX-\$10	450,000.00	447,980.00	450,000.00	450,000.00
2023 012-330-300	GROSS WEIGHT & AXLE WEIGHT F	80,000.00	89,415.83	80,000.00	80,000.00
2023 012-330-900	GRANT-TXDOT	.00	904,098.22	.00	.00
2023 012-333-300	F.E.M.A. REVENUE	.00	.00	.00	.00
2023 012-333-500	LATERAL ROAD STATE	50,000.00	50,596.55	50,000.00	50,000.00
2023 012-350-100	FINES & FORFEITURES	200,000.00	157,903.06	200,000.00	130,000.00
2023 012-360-100	INTEREST EARNED	150,000.00	13,878.72	150,000.00	50,000.00
2023 012-365-100	SALE OF ASSETS	.00	631,495.44	.00	.00
2023 012-370-000	MISCELLANEOUS REVENUE	800.00	9,406.10	800.00	800.00
2023 012-391-100	OTHER FINANCING SOURCES	.00	.00	.00	.00
2023 012-399-999	TOTAL REVENUE	7,159,454.70	8,657,809.01	7,265,719.43	7,791,511.71

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 012-620-105	R & B SECRETARY/ADM. ASST.	37,584.00	37,584.00	37,584.00	39,840.00
2023 012-620-107	EXTRA HELP	1,000.00	.00	1,000.00	.00
2023 012-620-111	LONGEVITY	1,500.00	1,500.00	1,500.00	3,000.00
2023 012-620-200	FICA	8,024.00	7,777.71	8,024.00	8,440.00
2023 012-620-202	HEALTH INSURANCE	11,340.00	11,340.00	12,144.00	12,264.00
2023 012-620-203	RETIRMENT	10,709.00	10,606.68	10,709.00	11,606.00
2023 012-620-204	WORKER COMPENSATION INSURANC	392.56	92.42	600.00	400.00
2023 012-620-207	ROAD & BRIDGE TELEPHONE	1,124.31	1,124.31	1,000.00	1,000.00
2023 012-620-212	R & B SEC/ADM ASST CONFERENC	500.00	.00	500.00	500.00
2023 012-620-229	TRAVEL, PCT. #1-PAYROLL	16,200.00	16,200.00	16,200.00	16,200.00
2023 012-620-230	TRAVEL, PCT. #2-PAYROLL	16,200.00	16,200.00	16,200.00	16,200.00
2023 012-620-231	TRAVEL, PCT. #3-PAYROLL	16,200.00	16,200.00	16,200.00	16,200.00
2023 012-620-232	TRAVEL, PCT. #4-PAYROLL	16,200.00	16,200.00	16,200.00	16,200.00
2023 012-620-313	OFFICE SUPPLIES-SECRETARY	2,545.44	2,545.44	2,800.00	2,800.00
2023 012-620-427	MISC. CONFERENCE & TRAVEL	6,548.12	6,379.64	9,000.00	9,000.00
2023 012-620-480	ROAD SUPERINTENDENT SAFETY P	100.00	.00	100.00	100.00
2023 012-620-572	ROAD & BRIDGE CAPITAL OUTLAY	5,389.57	5,389.57	.00	.00
2023 012-620-900	MISC. TREASURER'S COMMISSION	15,000.00	15,000.00	15,000.00	15,000.00
2023 012-620-998	ROAD & BRIDGE MISCELLANEOUS	166,557.00	164,139.77	164,761.00	168,750.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 012-621-108	#1 SALARY, PART TIME HELP	15,000.00	14,595.00	6,000.00	6,000.00
2023 012-621-109	#1 SALARY, FOREMAN	49,363.74	49,363.74	48,151.00	51,041.00
2023 012-621-111	LONGEVITY	9,660.00	5,992.50	8,040.00	6,500.00
2023 012-621-194	#1 OPERATORS #1 (8)	333,328.00	319,638.68	341,328.00	361,808.00
2023 012-621-195	#1 OPERATORS #II (3)	117,003.00	115,914.91	109,003.00	115,543.00
2023 012-621-196	#1 MECHANIC	46,382.19	46,382.19	45,272.00	47,989.00
2023 012-621-200	#1 FICA	42,894.00	40,935.88	42,770.00	45,050.00
2023 012-621-202	#1 GROUP INSURANCE	147,420.00	141,580.00	157,872.00	159,432.00
2023 012-621-203	#1 RETIREMENT	57,248.00	56,433.64	57,083.00	61,950.00
2023 012-621-204	#1 WORKER COMPENSATION INSUR	19,000.00	12,414.23	19,000.00	17,000.00
2023 012-621-330	#1 MOTOR FUEL & LUBRICATION	95,000.00	77,435.67	95,000.00	95,000.00
2023 012-621-341	#1 PIPE & BRIDGE MATERIAL	21,653.83	21,653.83	46,269.00	46,213.00
2023 012-621-342	#1 ROAD OIL & SEAL COAT	157,439.11	157,439.11	153,000.00	120,000.00
2023 012-621-343	#1 GRAVEL & REMIX	105,823.32	105,823.32	122,000.00	95,000.00
2023 012-621-351	#1 SHOP & PARTS	65,000.00	39,145.90	62,500.00	65,000.00
2023 012-621-395	#1 SUPPLIES	67,627.53	67,627.53	60,500.00	50,000.00
2023 012-621-445	#1 UTILITIES	12,700.00	12,667.22	10,250.00	10,250.00
2023 012-621-461	#1 MACHINE HIRE	43,500.00	43,500.00	52,800.00	2,500.00
2023 012-621-486	#1 CONTRACT LABOR	6,000.00	1,300.00	6,000.00	6,000.00
2023 012-621-571	#1 EQUIPMENT PURCHASES	241,877.07	128,675.16	388,521.81	142,000.00
2023 012-621-998	ROAD & BRIDGE PCT. 1	1,653,919.79	1,458,518.51	1,831,359.81	1,504,276.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 012-622-108	#2 SALARY PART TIME HELP	10,370.17	10,370.17	20,436.00	25,436.00
2023 012-622-109	#2 SALARY, FOREMAN (1)	48,470.51	48,470.51	48,151.00	51,041.00
2023 012-622-111	LONGEVITY	6,600.00	6,225.00	6,720.00	12,100.00
2023 012-622-190	#2 OPERATORS #I (10)	413,078.27	413,078.27	426,660.00	452,260.00
2023 012-622-194	#2 OPERATORS #II	.00	.00	.00	.00
2023 012-622-196	#2 SALARY, MECHANIC (1)	45,272.00	45,271.92	45,272.00	47,989.00
2023 012-622-200	#2 FICA	39,503.00	39,494.58	42,776.00	45,575.00
2023 012-622-202	#2 GROUP INSURANCE	129,485.00	129,485.00	145,728.00	147,168.00
2023 012-622-203	#2 RETIREMENT	53,237.42	53,237.42	57,090.00	62,672.00
2023 012-622-204	#2 WORKER COMENSATION INSURA	31,000.00	11,752.24	31,000.00	25,000.00
2023 012-622-330	#2 MOTOR FUEL & LUBRICATION	120,000.00	73,628.11	120,000.00	120,000.00
2023 012-622-341	#2 PIPE & BRIDGE MATERIAL	20,000.00	16,707.08	30,000.00	20,000.00
2023 012-622-342	#2 ROAD OIL & SEAL COAT	218,710.26	218,710.26	258,117.00	93,117.00
2023 012-622-343	#2 GRAVEL & REMIX	60,000.00	34,490.63	70,000.00	60,000.00
2023 012-622-351	#2 SHOP & PARTS	50,000.00	32,528.13	47,500.00	50,000.00
2023 012-622-395	#2 SUPPLIES	57,574.40	57,574.40	52,500.00	50,000.00
2023 012-622-445	#2 UTILITIES	18,000.00	10,392.02	18,000.00	18,000.00
2023 012-622-461	#2 MACHINE HIRE	7,250.00	100.00	7,250.00	7,250.00
2023 012-622-486	#2 CONTRACT LABOR	6,000.00	300.00	15,800.00	6,000.00
2023 012-622-571	#2 EQUIPMENT PURCHASE	835,351.82	373,272.00	797,100.50	360,000.00
2023 012-622-998	ROAD & BRIDGE PCT. 2	2,169,902.85	1,575,087.74	2,240,100.50	1,653,608.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 012-623-108	#3 SALARY, PART TIME HELP	20,000.00	17,355.00	20,000.00	20,000.00
2023 012-623-109	#3 SALARY, FOREMAN (1)	49,141.32	49,141.32	48,151.00	51,041.00
2023 012-623-111	LONGEVITY	11,640.00	11,640.00	12,660.00	24,400.00
2023 012-623-190	#3 OPERATORS #I (15)	639,990.00	605,562.66	639,990.00	678,390.00
2023 012-623-194	#3 OPERATORS #II (1)	36,335.00	36,334.08	36,335.00	38,515.00
2023 012-623-196	#3 SALARY, MECHANIC (1)	46,688.79	46,688.79	45,272.00	47,989.00
2023 012-623-200	#3 FICA	61,564.00	56,180.52	61,642.00	66,073.00
2023 012-623-202	#3 GROUP INSURANCE	204,120.00	191,595.00	218,592.00	220,752.00
2023 012-623-203	#3 RETIREMENT	82,166.00	76,401.89	82,270.00	90,861.00
2023 012-623-204	#3 WORKER COMPENSATION INUSR	41,000.00	17,323.45	41,000.00	30,000.00
2023 012-623-330	#3 MOTOR FUEL & LUBRICATION	96,565.38	96,565.38	162,500.00	122,500.00
2023 012-623-341	#3 PIPE & BRIDGE MATERIAL	54,395.72	51,518.02	54,395.72	54,395.72
2023 012-623-342	#3 ROAD OIL & SEAL COAT	265,229.30	233,915.25	454,532.30	299,532.30
2023 012-623-343	#3 GRAVEL & REMIX	155,772.41	155,626.51	107,500.00	100,000.00
2023 012-623-351	#3 SHOP & PARTS	78,321.00	60,016.08	75,000.00	75,000.00
2023 012-623-395	#3 SUPPLIES	69,042.13	69,042.13	82,500.00	50,000.00
2023 012-623-445	#3 UTILITIES	9,000.00	7,525.28	9,000.00	9,000.00
2023 012-623-461	#3 MACHINE HIRE	76,163.74	76,163.74	65,000.00	40,000.00
2023 012-623-486	#3 CONTRACT LABOR	9,815.00	9,815.00	1,200.00	1,200.00
2023 012-623-571	#3 EQUIPMENT PURCHASE	1,584,833.52	472,587.96	1,451,245.21	116,000.00
2023 012-623-998	ROAD & BRIDGE PCT. 3	3,591,783.31	2,340,998.06	3,668,785.23	2,135,649.02

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 012-624-108	#4 SALARY, PART TIME HELP	13,349.72	13,349.72	18,500.00	10,000.00
2023 012-624-109	#4 SALARY, FOREMAN	49,209.36	49,209.36	48,151.00	51,041.00
2023 012-624-111	LONGEVITY	6,660.00	6,660.00	7,500.00	13,200.00
2023 012-624-194	#4 OPERATORS #I (13)	544,922.87	544,922.87	554,658.00	587,938.00
2023 012-624-195	#4 OPERATORS #II (1)	15,139.20	15,139.20	.00	.00
2023 012-624-196	#4 SALARY, MECHANIC	46,259.22	46,259.22	45,272.00	47,989.00
2023 012-624-200	#4 FICA	52,069.00	50,339.39	52,618.00	55,263.00
2023 012-624-202	#4 GROUP INSURANCE	171,035.00	171,035.00	182,160.00	183,960.00
2023 012-624-203	#4 RETIREMENT	69,493.00	67,701.95	70,226.00	75,996.00
2023 012-624-204	#4 WORKER COMPENSATION INS.	30,500.00	15,261.58	30,500.00	25,000.00
2023 012-624-330	#4 MOTOR FUEL & LUBRICATION	124,620.23	124,620.23	175,000.00	100,000.00
2023 012-624-341	#4 PIPE & BRIDGE MATERIAL	202,615.27	202,615.27	122,371.74	69,245.00
2023 012-624-342	#4 ROAD OIL & SEAL COAT	517,736.38	517,736.38	396,270.00	311,270.00
2023 012-624-343	#4 GRAVEL & REMIX	443,913.86	443,913.86	370,000.00	70,000.00
2023 012-624-351	#4 SHOP & PARTS	65,000.00	60,436.06	65,000.00	65,000.00
2023 012-624-395	#4 SUPPLIES	77,750.51	73,978.51	94,000.00	70,000.00
2023 012-624-445	#4 UTILITIES	15,000.00	10,860.20	15,000.00	15,000.00
2023 012-624-461	#4 MACHINE HIRE	97,475.30	97,475.30	65,000.00	.00
2023 012-624-486	#4 CONTRACT LABOR	76,775.00	76,775.00	10,000.00	10,000.00
2023 012-624-571	#4 EQUIPMENT PURCHASE	209,589.85	345,466.81	207,371.70	265,000.00
2023 012-624-998	ROAD & BRIDGE PCT. 4	2,829,113.77	2,933,755.91	2,529,598.44	2,025,902.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 012-628-111	LONGEVITY	960.00	960.00	1,020.00	.00
2023 012-628-145	SALARY, WEIGHT & LICENSE	46,806.00	46,806.00	46,806.00	49,615.00
2023 012-628-149	SALARY, HOLIDAY PAY	.00	.00	.00	.00
2023 012-628-200	FICA	3,655.00	3,641.04	3,659.00	3,796.00
2023 012-628-202	GROUP INSURANCE	11,340.00	11,340.00	12,144.00	12,264.00
2023 012-628-203	RETIREMENT	4,877.00	4,876.80	4,884.00	5,220.00
2023 012-628-204	WORKERS COMPENSATION	1,400.00	640.92	1,400.00	1,000.00
2023 012-628-310	OFFICE SUPPLIES	2,803.17	2,803.17	2,500.00	2,250.00
2023 012-628-330	MOTOR FUEL	6,000.00	3,308.06	6,000.00	6,000.00
2023 012-628-332	MAINTENANCE	1,500.00	1,263.31	1,750.00	1,500.00
2023 012-628-337	UNIFORMS	1,000.00	.00	1,000.00	1,000.00
2023 012-628-420	TELEPHONE	1,200.00	658.07	1,200.00	1,200.00
2023 012-628-571	CAPITAL OUTLAY WEIGHT & LICE	30,046.83	3,998.96	30,100.00	30,600.00
2023 012-628-998	WEIGHT & LICENSE	111,588.00	80,296.33	112,463.00	114,445.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 012-629-800	MISCELLANEOUS	14,000.00	.00	15,000.00	15,000.00
2023 012-629-801	ROAD AND BRIDGE CARRYOVER	1,700,000.00	.00	.00	2,500,000.00
2023 012-629-802	RIGHT OF WAY HENDERSON LOOP	2,000.00	.00	2,000.00	2,000.00
2023 012-629-805	BRIDGES	17,000.00	.00	17,000.00	15,000.00
2023 012-629-998	RIGHT-OF-WAY	1,733,000.00	.00	34,000.00	2,532,000.00
2023 012-999-999	TOTAL EXPENDITURES R & B	12,255,864.72	8,552,796.32	10,581,067.98	10,134,630.02



ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 017-350-100	LAW LIBRARY FEES	30,000.00	26,423.80	30,000.00	30,000.00
2023 017-360-100	INTEREST EARNED	800.00	150.50	800.00	800.00
2023 017-390-010	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00
2023 017-399-999	TOTAL REVENUE	30,800.00	26,574.30	30,800.00	30,800.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 017-470-339	BOOKS & SUBSCRIPTIONS	30,800.00	13,037.00	30,800.00	30,800.00
2023 017-999-999	TOTAL EXPENDITURES	30,800.00	13,037.00	30,800.00	30,800.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-340-110	COUNTY JUDGE-DRUG ABUSE	.00	.00	.00	.00
2023 020-340-111	CHILD ABUSE PREVENTION FUND	.00	.72	.00	.00
2023 020-340-160	CO. CLERK RECORD PREV.	50,000.00-	115,167.59	50,000.00-	60,000.00
2023 020-340-165	CO CLK GRAFFITI ERADICATION	.00	.00	.00	.00
2023 020-340-170	VITAL STATISTICS REC PRES	3,000.00-	4,617.74	3,000.00-	3,000.00
2023 020-340-175	COURT FACILITY FEE	.00	.00	.00	10,000.00
2023 020-340-180	LANGUAGE ACESS	.00	.00	.00	3,000.00
2023 020-340-185	COUNTY JURY FUND	.00	.00	.00	6,000.00
2023 020-340-190	JUDICIAL EDUCATION SUPPORT	.00	.00	3,000.00-	1,000.00
2023 020-340-195	HEALTHY COUNTY	.00	.00	.00	200.00
2023 020-340-196	PROSECUTOR FEES	.00	.00	2,000.00-	1,000.00
2023 020-340-197	SUB TOTAL	53,000.00-	119,786.05	58,000.00-	84,200.00
2023 020-340-198	COUNTY SPECIALTY COURT	.00	.00	1,000.00-	1,000.00
2023 020-340-200	SHERIFF-SPECIAL OPERATIONS	3,000.00-	529.78	3,000.00-	1,000.00
2023 020-340-205	LADIES HANDGUN CLASS	3.00-	.36	3.00-	3.00
2023 020-340-330	DISTRICT ATTORNEY, HOT CHECK	700.00-	383.36	700.00-	400.00
2023 020-340-340	DIST. ATTORNEY-LAW ENFORCEME	2,000.00-	3,263.28	2,000.00-	4,000.00
2023 020-340-350	DIST. ATTORNEY-WELFARE FRAUD	30.00-	5.43	30.00-	30.00
2023 020-340-360	RECORDS MANGT & PRESERVATION	15,000.00-	8,717.92	15,000.00-	15,000.00
2023 020-340-370	COURTHOUSE SECURITY	30,000.00-	18,213.65	30,000.00-	30,000.00
2023 020-340-375	COURT REPORTER FEES	8,500.00-	7,760.81	8,500.00-	10,000.00
2023 020-340-380	TAX COLLECTOR V.I.T.	5,000.00-	4,039.10	5,000.00-	10,000.00
2023 020-340-799	DISTRICT COURT REC ARCH FEE	4,000.00-	3,513.91	4,000.00-	4,000.00
2023 020-340-800	DIST CLK-REC PRES	6,000.00-	5,986.33	6,000.00-	6,000.00
2023 020-340-801	LOCAL TECHNOLOGY-J.P.	16,000.00-	3,448.94	16,000.00-	10,000.00
2023 020-340-802	CO & DIST CT TECH FEE	1,400.00-	237.35	1,400.00-	500.00
2023 020-340-805	J.P SECURITY FEE	5,000.00-	1,003.64	5,000.00-	5,000.00
2023 020-340-807	TRUANT FEE	.00	.00	.00	10,000.00
2023 020-340-808	COURT REPORTER SERVICE	.00	.00	1,000.00-	200.00
2023 020-340-810	J.P. CIVIL SUPPORT FEE	.00	.00	5,000.00-	6,000.00
2023 020-360-100	INTEREST EARNED	.00	.00	.00	.00
2023 020-364-100	SALE OF ASSETS	.00	.00	.00	.00
2023 020-380-100	D. A. INVESTIGATOR LEOSE	650.00-	617.25	650.00-	650.00
2023 020-380-105	SHERIFF LEOSE TRAINING	4,800.00-	4,093.32	4,800.00-	4,000.00
2023 020-380-201	CONSTABLE PCT 1 LEOSE TRAINI	670.00-	666.08	670.00-	670.00
2023 020-380-202	CONSTABLE PCT 2 LEOSE TRAINI	650.00-	645.35	650.00-	650.00
2023 020-380-203	CONSTABLE PCT 3 LEOSE TRAINI	660.00-	665.70	660.00-	660.00
2023 020-380-204	CONSTABLE PCT 4 LEOSE TRAINI	650.00-	649.45	650.00-	650.00
2023 020-380-205	CONSTABLE PCT 5 LEOSE TRAINI	670.00-	673.20	670.00-	670.00
2023 020-399-999	TOTAL REVENUE	158,383.00-	184,900.26	170,383.00-	205,283.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-400-346	CO. JUDGE DRUG ABUSE	.00	.00	.00	.00
2023 020-400-347	CHILD ABUSE PREVENTION FUND	.00	.00	.00	300.00
2023 020-400-998	TOTAL COUNTY JUDGE	.00	.00	.00	300.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-426-310	COUNTY JURY FUND	.00	.00	.00	4,000.00
2023 020-426-998	COUNTY JURY FUND TOTAL	.00	.00	.00	4,000.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-449-107	EXTRA HELP	2,000.00	.00	2,000.00	10,000.00
2023 020-449-200	FICA	300.00	.00	300.00	1,000.00
2023 020-449-203	RETIREMENT	300.00	.00	300.00	1,000.00
2023 020-449-310	DIST CLK REC PRES	400.00	.00	400.00	1,000.00
2023 020-449-998	DISTRICT CLERK-REC PRES	3,000.00	.00	3,000.00	13,000.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-450-310	RECORDS MANAGEMENT PRES FUND	15,000.00	.00	15,000.00	50,000.00
2023 020-450-311	DISTRICT COURT REC ARCH FEE	4,000.00	.00	4,000.00	30,000.00
2023 020-450-315	CO & DIST CT TECH FUND	1,400.00	.00	1,400.00	20,000.00
2023 020-450-998	RECORD MANAGEMENT PRES TOTAL	20,400.00	.00	20,400.00	100,000.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-455-315	TECHNOLOGY SUPPLIES - J.P.	16,000.00	5,242.61	16,000.00	6,000.00
2023 020-455-316	TECHNOLOGY - J.P. FICA	.00	.00	1,000.00	1,000.00
2023 020-455-317	TECHNOLOGY - J.P. GROUP INS	.00	.00	1,000.00	1,000.00
2023 020-455-318	TECHNOLOGY - J.P. RETIREMENT	.00	.00	1,000.00	1,000.00
2023 020-455-319	TECHNOLOGY - J.P. PT HELP	.00	.00	.00	10,000.00
2023 020-455-320	J.P. SECURITY FEE	5,000.00	2,340.00	5,000.00	5,000.00
2023 020-455-325	TRUANT SUPPLIES	.00	.00	.00	.00
2023 020-455-326	TRUANT - FICA	.00	.00	1,000.00	1,000.00
2023 020-455-327	TRUANT - GROUP INS	.00	.00	1,000.00	1,000.00
2023 020-455-328	TRUANT - RETIREMENT	.00	.00	1,000.00	1,000.00
2023 020-455-329	TRUANT - PART TIME HELP	.00	.00	.00	10,000.00
2023 020-455-330	J.P. CIVIL SUPPORT	.00	.00	.00	5,000.00
2023 020-455-427	JUDICIAL EDUCATION SUPPORT	.00	.00	.00	500.00
2023 020-455-998	J. P. SPEC. TOTAL	21,000.00	7,582.61	27,000.00	42,500.00



ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-463-310	LANGUAGE ACCESS	.00	.00	.00	2,000.00
2023 020-463-998	LANGUAGE ACCESS TOTAL	.00	.00	.00	2,000.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-464-101	COURTHOUSE SECURITY BAILIFF	18,000.00	16.84	18,000.00	18,000.00
2023 020-464-200	COURTHOUSE SECURITY FICA	2,300.00	94.15	2,300.00	2,300.00
2023 020-464-202	GROUP INSURANCE-SECURITY	.00	.00	.00	.00
2023 020-464-203	RETIREMENT SECURITY	2,000.00	128.52	2,000.00	2,000.00
2023 020-464-426	COURTHOUSE SECURITY BAILIFF	11,700.00	11,272.66	7,700.00	7,700.00
2023 020-464-998	COURT HOUSE SECURITY TOTAL	34,000.00	11,512.17	30,000.00	30,000.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-465-486	COURT REPORTER CONTRACT LABO	10,500.00	10,343.64	8,500.00	8,500.00
2023 020-465-998	COURT REPORTER TOTAL	10,500.00	10,343.64	8,500.00	8,500.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-474-160	SALARY WF, 2ND ASST ATTY	.00	.00	.00	.00
2023 020-474-347	WELFARE FRAUD	30.00	.00	30.00	30.00
2023 020-474-998	WELFARE D.A. TOTAL	30.00	.00	30.00	30.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-475-103	SALARY 1ST ASS'N ATTORNEY	3,215.00	3,214.08	9,214.00	3,214.00
2023 020-475-200	FICA	246.00	228.48	246.00	246.00
2023 020-475-203	RETIREMENT	329.00	328.08	329.00	329.00
2023 020-475-204	WORKER COMP	50.00	7.60	50.00	50.00
2023 020-475-334	HOT CHECKS	.00	.00	.00	.00
2023 020-475-998	HOT CHECK D. A. TOTAL	3,840.00	3,778.24	9,839.00	3,839.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-476-103	SALARY LE 1 ASS'N ATTORNEY	.00	.00	.00	10,000.00
2023 020-476-105	SALARY, 1ST SEC LE	.00	.00	.00	.00
2023 020-476-137	SALARY, LE SPEC INVESTIGATOR	.00	.00	.00	.00
2023 020-476-160	SALARY LE 2 ASS'N ATTORNEY	.00	.00	.00	.00
2023 020-476-165	SALARY,LE 2 SECRETARY	3,326.00	.00	3,326.00	.00
2023 020-476-200	FICA	255.00	.00	255.00	600.00
2023 020-476-203	RETIREMENT	341.00	.00	341.00	800.00
2023 020-476-204	WORKERS COMPENSATION LE	50.00	.00	50.00	50.00
2023 020-476-346	LAW ENFORCEMENT	1,288.00	150.00	1,288.00	1,288.00
2023 020-476-998	LAW ENFORCEMENT TOTAL	5,260.00	150.00	5,260.00	12,738.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-477-310	PRESECUTOR FEES	.00	.00	1,000.00	1,000.00
2023 020-477-998	TOTAL PROSECUTOR FEES	.00	.00	1,000.00	1,000.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-478-310	COURT REPORTER SERVICE FUND	.00	.00	1,000.00	400.00
2023 020-478-998	TOTAL COURT REPORTER SERVICE	.00	.00	1,000.00	400.00



ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-479-310	COUNTY SPECIALTY COURT	.00	.00	1,000.00	2,000.00
2023 020-479-998	TOTAL COUNTY SPECIALTY COURT	.00	.00	1,000.00	2,000.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-494-310	CO CLK GRAFFITI ERADICATION	.00	.00	.00	.00
2023 020-494-998	TOTAL GRAFFITI ERADICATION	.00	.00	.00	.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-496-200	FICA	1,000.00	.00	1,000.00	1,000.00
2023 020-496-203	CO CLERK REC PRES RETIREMENT	500.00	.00	500.00	500.00
2023 020-496-310	CO CLERK REC PRES OFFICE SUP	400.00	.00	400.00	400.00
2023 020-496-346	CO CLERK REC PRES PART T HEL	1,000.00	.00	1,000.00	1,000.00
2023 020-496-350	VITAL STATISTICS REC PRES	2,300.00	.00	2,300.00	2,300.00
2023 020-496-405	CO CLERK EQUIP MAINTENANCE	.00	.00	.00	.00
2023 020-496-406	CO CLERK EQUIP LEASE	44,800.00	.00	44,800.00	44,800.00
2023 020-496-572	CO CLERK EQUIPMENT	.00	.00	.00	.00
2023 020-496-998	CO. CLERK TOTAL	50,000.00	.00	50,000.00	50,000.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-497-310	HEALTH COUNTY	.00	.00	.00	100.00
2023 020-497-998	HEALTHY COUNTY TOTAL	.00	.00	.00	100.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-510-450	COURT FACILITY FEE	.00	.00	.00	6,000.00
2023 020-510-998	COURT FACILITY FEE TOTAL	.00	.00	.00	6,000.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-560-104	RECORDS CLERK	1,304.00	1,302.72	1,304.00	1,304.00
2023 020-560-200	FICA	100.00	92.73	100.00	100.00
2023 020-560-202	GROUP INSURANCE	.00	.00	.00	.00
2023 020-560-203	RETIREMENT	134.00	132.96	134.00	134.00
2023 020-560-204	WORKER COMP	5.00	3.08	5.00	5.00
2023 020-560-310	SHERIFF-SPEC OPER SUPLIES	10,000.00	8,381.77	10,000.00	20,000.00
2023 020-560-311	LADIES HANDGUN CLASS	3.00	.00	3.00	3.00
2023 020-560-572	SHERIFF-SPEC OP CAP OUTLAY	.00	.00	.00	.00
2023 020-560-998	SHERIFF SPEC OPER	11,546.00	9,913.26	11,546.00	21,546.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-650-105	TAX COLLECTOR VIT BONUS	.00	.00	.00	.00
2023 020-650-200	TAX COLLECTOR VIT FICA	.00	.00	.00	.00
2023 020-650-203	TAX COLLECTOR VIT RETIREMENT	.00	.00	.00	.00
2023 020-650-204	TAX COLLECTOR VIT WORKERS CO	.00	.00	.00	.00
2023 020-650-580	TAX COLLECTOR V.I.T. INTERES	5,000.00	.00	5,000.00	5,000.00
2023 020-650-998	TAX COLLECTOR V.I.T. TOTAL	5,000.00	.00	5,000.00	5,000.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 020-700-100	D. A. INVESTIGATOR LEOSE	703.60	.00	703.60	703.60
2023 020-700-110	SHERIFF LEOSE TRAINING	4,800.00	3,831.94	5,500.00	4,000.00
2023 020-700-200	FICA	.00	.00	.00	.00
2023 020-700-203	RETIREMENT	.00	.00	.00	.00
2023 020-700-210	CONSTABLE PCT 1 LEOSE TRAINI	1,370.00	1,292.54	670.00	670.00
2023 020-700-220	CONSTABLE PCT 2 LEOSE TRAINI	1,150.00	1,055.22	650.00	650.00
2023 020-700-230	CONSTABLE PCT 3 LEOSE TRAINI	660.00	.00	660.00	660.00
2023 020-700-240	CONSTABLE PCT 4 LEOSE TRAINI	650.00	50.00	650.00	650.00
2023 020-700-250	CONSTABLE PCT 5 LEOSE TRAINI	1,420.00	1,382.90	670.00	670.00
2023 020-700-998	LEOSE TRAINING	10,753.60	7,612.60	9,503.60	8,003.60
2023 020-999-999	TOTAL EXPENDITURES	175,329.60	50,892.52	183,078.60	310,956.60



ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 030-333-600	STATE REIMBURSEMENT	.00	.00	.00	.00
2023 030-360-100	INTEREST EARNED	50,000.00	6,627.59	50,000.00	30,000.00
2023 030-375-100	PAID BY INDIGENTS	.00	.00	.00	.00
2023 030-390-010	TRANSFER FROM GEN. TAXES	100,000.00	100,000.00	100,000.00	100,000.00
2023 030-399-999	TOTAL REVENUE	150,000.00	106,627.59	150,000.00	130,000.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 030-635-702	PHYSICIAN, NON-EMERGENCY	73,100.00	1,191.02	73,100.00	73,100.00
2023 030-635-704	PRESCRIPTION DRUGS	30,000.00	3,527.63	30,000.00	30,000.00
2023 030-635-706	HOSPITAL, INPATIENT	203,047.00	2,920.20-	203,047.00	203,047.00
2023 030-635-708	HOSPITAL, OUTPATIENT	60,000.00	1,724.68-	60,000.00	60,000.00
2023 030-635-710	LABORATORY, X-RAY	9,000.00	211.96	9,000.00	9,000.00
2023 030-635-712	SKILLED NURSING FACILITY	3,000.00	.00	3,000.00	3,000.00
2023 030-635-714	FAMILY PLANNING	3,000.00	.00	3,000.00	3,000.00
2023 030-635-716	EMERGENCY PHYSICIAN	3,000.00	.00	3,000.00	3,000.00
2023 030-635-718	EMERGENCY HOSPITAL	18,000.00	.00	18,000.00	18,000.00
2023 030-635-720	EMERGENCY LAB/X-RAY	1,000.00	.00	1,000.00	1,000.00
2023 030-635-998	ELIGIBLE EXPENSES	403,147.00	285.73	403,147.00	403,147.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 030-636-702	PHYSICIAN, NON-EMERGENCY	.00	.00	.00	.00
2023 030-636-704	PRESCRIPTION DRUGS	.00	.00	.00	.00
2023 030-636-706	HOSPITAL, INPATIENT	.00	.00	.00	.00
2023 030-636-708	HOSPITAL, OUTPATIENT	.00	.00	.00	.00
2023 030-636-710	LABORATORY, X-RAY	.00	.00	.00	.00
2023 030-636-712	SKILLED NURSING	.00	.00	.00	.00
2023 030-636-714	FAMILY PLANNING	.00	.00	.00	.00
2023 030-636-716	EMERGENCY PHYSICIAN	.00	.00	.00	.00
2023 030-636-718	EMERGENCY HOSPITAL	.00	.00	.00	.00
2023 030-636-720	EMERGENCY LAB/X-RAY	.00	.00	.00	.00
2023 030-636-998	INELIGIBLE EXPENSES	.00	.00	.00	.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 030-637-104	DIRECTOR'S SALARY	2,899.00	2,896.56	2,899.00	3,071.00
2023 030-637-107	PART TIME HELP	500.00	.00	500.00	500.00
2023 030-637-111	LONGEVITY	.00	.00	.00	.00
2023 030-637-200	FICA	299.00	210.50	299.00	274.00
2023 030-637-202	GROUP INSURANCE	.00	.00	.00	.00
2023 030-637-203	RETIREMENT	398.00	295.92	398.00	376.00
2023 030-637-204	WORKERS COMPENSATION	100.00	5.29	100.00	100.00
2023 030-637-225	TRAVEL DIRECTOR PAYROLL	500.00	.00	500.00	500.00
2023 030-637-310	OFFICE SUPPLIES	530.00	325.62-	572.62	500.00
2023 030-637-334	MISCELLANEOUS EXPENSES	.00	.00	.00	.00
2023 030-637-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2023 030-637-408	CONSULTANT	15,000.00	14,826.00	15,000.00	15,000.00
2023 030-637-420	TELEPHONE	800.00	176.43	800.00	800.00
2023 030-637-426	TRAVEL	2,570.00	.00	2,527.38	2,600.00
2023 030-637-572	CAPITAL OUTLAY	.00	.00	.00	.00
2023 030-637-998	ADMINISTRATIVE EXPENSES TOTA	23,596.00	18,085.08	23,596.00	23,721.00
2023 030-999-999	TOTAL EXPENDITURES	426,743.00	18,370.81	426,743.00	426,868.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 060-310-110	ADVALOREM TAXES	1,439,496.03	1,450,408.15	1,491,710.50	.00
2023 060-310-120	DELINQUENT TAXES	25,000.00	71,816.51	25,000.00	25,000.00
2023 060-319-000	INTEREST & PENALTY	20,000.00	36,671.45	20,000.00	20,000.00
2023 060-344-000	SOLID WASTE FACILITIES	.00	.00	.00	.00
2023 060-360-010	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00
2023 060-360-070	TRANSFER FROM JAIL CONSTRUCT	.00	.00	.00	.00
2023 060-360-100	INTEREST EARNED	25,000.00	4,158.72	25,000.00	30,000.00
2023 060-391-100	OTHER FINANCING SOURCE-ISSUA	.00	.00	.00	.00
2023 060-391-200	OTHER FINANCING SOURCE-PREMI	.00	.00	.00	.00
2023 060-399-999	TOTAL REVENUE	1,509,496.03	1,563,054.83	1,561,710.50	75,000.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 060-681-401	SERVICE FEES	3,000.00	1,636.88	3,000.00	3,000.00
2023 060-681-610	PRINCIPAL	1,210,000.00	1,210,000.00	1,332,500.00	1,310,000.00
2023 060-681-615	RETIREMENT OF C. O.	.00	.00	.00	.00
2023 060-681-650	INTEREST PAYABLE	174,200.00	126,800.00	77,500.00	26,200.00
2023 060-681-998	INTEREST & SINKING FUND	1,387,200.00	1,338,436.88	1,413,000.00	1,339,200.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 060-700-010	GENERAL FUND	.00	.00	.00	.00
2023 060-700-100	OTHER FINANCING USE-DEP EXCR	.00	.00	.00	.00
2023 060-700-200	BOND ISSUANCE COSTS	.00	.00	.00	.00
2023 060-700-998	TRANSFER TO OTHER FUNDS	.00	.00	.00	.00
2023 060-999-999	TOTAL EXPENDITURES	1,387,200.00	1,338,436.88	1,413,000.00	1,339,200.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 080-330-900	GRANT-TXDOT	.00	17,094.73	.00	.00
2023 080-347-500	EXPO FEES	70,000.00	87,232.93	70,000.00	70,000.00
2023 080-360-100	INTEREST EARNED	20,000.00	3,924.56	20,000.00	20,000.00
2023 080-364-100	SALE OF ASSETS	.00	.00	.00	.00
2023 080-367-100	DONATIONS	.00	.00	.00	.00
2023 080-370-100	AIRPORT FEES	100,000.00	66,949.11	100,000.00	100,000.00
2023 080-370-105	FUEL FEES	70,000.00	165,828.36	70,000.00	140,000.00
2023 080-370-200	OIL AND GAS LEASE RENTAL	180,000.00	71,952.43	180,000.00	100,000.00
2023 080-370-300	SODDING SALE	.00	.00	.00	.00
2023 080-370-400	TIMBER SALE	.00	31,384.71	.00	.00
2023 080-390-010	TRANSFER FROM GENERAL FUND	.00	.00	.00	100,000.00
2023 080-399-999	TOTAL REVENUE	440,000.00	444,366.83	440,000.00	530,000.00



ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 080-520-105	MAINTENANCE	35,613.00	35,612.87	33,782.00	35,809.00
2023 080-520-111	LONGEVITY	960.00	152.50	600.00	.00
2023 080-520-115	SALARY, MANAGER	39,668.00	39,667.16	37,584.00	39,840.00
2023 080-520-118	PART TIME HELP	10,000.00	7,375.20	10,000.00	10,600.00
2023 080-520-200	FICA	7,150.91	7,150.91	6,487.00	6,631.00
2023 080-520-202	GROUP INSURANCE	33,821.00	22,680.00	24,288.00	24,528.00
2023 080-520-203	RETIREMENT	8,755.00	8,551.19	8,657.00	9,118.00
2023 080-520-204	WORKERS COMPENSATION	4,000.00	2,657.83	4,000.00	3,500.00
2023 080-520-310	SUPPLIES	50,000.00	39,604.01	50,000.00	50,000.00
2023 080-520-330	FUEL	199,000.00	143,085.54	200,000.00	200,000.00
2023 080-520-445	UTILITIES	27,485.95	27,485.95	30,000.00	20,000.00
2023 080-520-450	BUILDING & RUNWAY REPAIR	52,000.00	18,295.00	52,000.00	52,000.00
2023 080-520-460	TRACTOR FUEL & MAINTENANCE	.00	.00	.00	.00
2023 080-520-483	LIABILITY INSURANCE	11,400.00	8,437.99	11,400.00	11,400.00
2023 080-520-550	CONSTRUCTION	249,995.44	249,995.44	200,000.00	200,000.00
2023 080-520-571	AIRPORT CAPITAL OUTLAY	23,571.57	.00	139,400.00	150,000.00
2023 080-520-998	AIRPORT	753,420.87	610,751.59	808,198.00	813,426.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 080-673-102	EXPO MANAGER	37,584.00	37,584.00	37,584.00	39,840.00
2023 080-673-105	MAINTENANCE	32,285.74	32,285.74	32,137.00	35,809.00
2023 080-673-107	EXTRA HELP	16,791.60	16,791.60	12,000.00	12,720.00
2023 080-673-200	FICA	6,608.30	6,608.30	6,376.00	6,885.00
2023 080-673-202	GROUP INSURANCE	22,680.00	22,680.00	24,288.00	24,528.00
2023 080-673-203	RETIREMENT	9,013.55	9,013.55	8,510.00	9,467.00
2023 080-673-204	WORKER COMPENSATION	2,425.63	2,425.63	2,000.00	3,000.00
2023 080-673-225	TRAVEL	1,200.00	1,200.00	1,200.00	1,200.00
2023 080-673-310	SUPPLIES	85,171.52	85,171.52	59,000.00	60,000.00
2023 080-673-330	FUEL	.00	.00	.00	.00
2023 080-673-445	UTILITIES	52,788.93	52,788.93	60,000.00	60,000.00
2023 080-673-460	TRACTOR FUEL & MAINTENANCE	5,227.86	5,227.86	4,000.00	3,000.00
2023 080-673-483	LIABILITY INSURANCE	.00	.00	.00	.00
2023 080-673-571	CAPITAL OUTLAY	36,010.00	36,009.60	14,058.75	8,000.00
2023 080-673-998	EXPO	307,787.13	307,786.73	261,153.75	264,449.00
2023 080-999-999	TOTAL EXPENDITURES	1,061,208.00	918,538.32	1,069,351.75	1,077,875.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 086-360-100	INTEREST EARNED	1,800.00	154.06	1,800.00	1,800.00
2023 086-360-222	PROBATION & I.A. FEES	1,500.00	740.00	1,500.00	1,500.00
2023 086-364-100	SALE OF ASSETS	.00	.00	.00	.00
2023 086-370-000	MISCELLANEOUS REVENUE	.00	.00	.00	.00
2023 086-390-010	TRANSFER FROM GENERAL FUND	115,000.00	120,000.00	115,000.00	115,000.00
2023 086-399-999	TOTAL REVENUE	118,300.00	120,894.06	118,300.00	118,300.00

ACCOUNT #	ACCOUNT NAME	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2023 BUDGET
2023 086-573-102	OFFICER'S SALARIES	79,033.44	79,033.44	79,034.00	83,776.00
2023 086-573-104	SECRETARY	12,400.56	12,400.56	12,401.00	1,315.00
2023 086-573-111	LONGEVITY	7,080.00	7,080.00	7,380.00	13,700.00
2023 086-573-200	FICA	7,289.40	7,289.40	7,624.00	8,463.00
2023 086-573-202	INSURANCE FOR 088	1,680.00	1,680.00	1,686.00	4,200.00
2023 086-573-203	RETIREMENT	10,058.40	10,058.40	10,175.00	11,638.00
2023 086-573-204	WORKERS COMPENSATION	.00	.00	.00	.00
2023 086-573-209	PROGRESSIVE SANCT FRINGE 1 &	.00	.00	.00	.00
2023 086-573-344	AUXILARY PLACEMENT	18,858.72	18,858.72	.00	.00
2023 086-573-349	OPERATING EXPENSES	.00	.00	.00	.00
2023 086-573-420	TELEPHONE	.00	.00	.00	.00
2023 086-573-426	TRAVEL & TRAINING	.00	.00	.00	.00
2023 086-573-430	OPERATING EXPENSES NON MATCH	.00	.00	.00	.00
2023 086-573-572	CAPITAL OUTLAY NON MATCHING	.00	.00	.00	.00
2023 086-573-998	JUVENILE	136,400.52	136,400.52	118,300.00	123,092.00
2023 086-999-999	TOTAL EXPENDITURES	136,400.52	136,400.52	118,300.00	123,092.00

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Rusk County - **Farm-To-Market**

Taxing Unit Name

903-657-0302

Phone (area code and number)

115 N. Main St. Henderson, Texas 75652

www.co.rusk.tx.us

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

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> 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). <sup>1</sup>	\$ 3,720,498,978
2.	<b>2021 tax ceilings.</b> 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. <sup>2</sup>	\$ 417,411,400
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 3,303,087,578
4.	<b>2021 total adopted tax rate.</b>	\$ 0.105095 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values: .....	\$ 0
	B. 2021 values resulting from final court decisions: .....	- \$ 0
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value: .....	\$ 0
	B. 2021 disputed value: .....	- \$ 0
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 3,303,087,578
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> 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.</p> <p><b>A. Absolute exemptions.</b> Use 2021 market value: ..... \$ 3,162,580</p> <p><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 9,738,000</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 12,900,580
11.	<p><b>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.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p><b>A. 2021 market value:</b> ..... \$ 16,000</p> <p><b>B. 2022 productivity or special appraised value:</b>..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 16,000
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 12,916,580
13.	<b>2021 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 3,290,170,998
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,457,805
16.	<b>Taxes refunded for years preceding tax year 2021.</b> 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. <sup>9</sup>	\$ 0
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 3,457,805
18.	<p><b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 4,273,790,153</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 3,648,102</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p><b>D. Tax increment financing:</b> 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.<sup>12</sup> ..... - \$ 0</p> <p><b>E. Total 2022 value.</b> Add A and B, then subtract C and D.</p>	\$ 4,277,438,255

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. 2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> .....	\$ 953,150
	<b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> .....	+ \$ 0
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 953,150
20.	<b>2022 tax ceilings.</b> 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. <sup>16</sup>	\$ 479,409,010
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 3,798,982,395
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 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 <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ 41,562,890
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ 41,562,890
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ 3,757,419,505
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.092026 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ 0.554235 /\$100

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ 0.105095 /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,303,087,578

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 3,471,379
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. .... + \$ 0</p> <p><b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 0</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 3,471,379
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,757,419,505
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.092387 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ 0</p> <p><b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0 /\$100

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose . . . . . \$ <u>          0</u></p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . . \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ <u>          0</u>/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ <u>          0</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>          0</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . . \$ <u>          0</u></p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . . \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ <u>          0</u>/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ <u>          0</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>          0</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ <u>          0</u></p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . \$ <u>          </u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ <u>          </u>/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>          0</u> /\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>  0.092387</u> /\$100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ <u>          0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ <u>          0</u>/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>  0.092387</u> /\$100
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>  0.095620</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,                      (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&amp;O expenses.</p> <p><b>A. Debt</b> 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. <sup>28</sup></p> <p>Enter debt amount ..... \$ _____ 0</p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ _____ 0</p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____ 0</p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ _____ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ _____ 0</p>	\$ _____ 0
43.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ _____ 0
44.	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ _____ 0
45.	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... 96.00 %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... 96.10 %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... 95.50 %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... 99.00 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup></p>	96.00 %
46.	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ _____ 0
47.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,798,982,395
48.	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
49.	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.095620 /\$100
D49.	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)

<sup>28</sup> Tex. Tax Code § 26.012(7)

<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)

<sup>30</sup> Tex. Tax Code § 26.04(b)

<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.537324 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,798,982,395
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.554235 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.554235 /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.537324 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.537324 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,798,982,395
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.537324 /\$100

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

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

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

<sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>38</sup> 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.<sup>39</sup> 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;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> 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.	\$ 0.018860 /\$100
64.	<b>2020 unused increment rate.</b> 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.	<b>2019 unused increment rate.</b> 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.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.018860 /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> 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).	\$ 0.556184 /\$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.<sup>44</sup>

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.519155 /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,798,982,395
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.013161 /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.532316 /\$100

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

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

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

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

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

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

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

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(b-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> 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.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.631876</u> /\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> 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. <sup>48</sup> 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.	\$ <u>0</u> /\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ <u>0.631876</u> /\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,290,170,998</u>
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>20,789,800</u>
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,757,419,505</u>
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ <u>0</u> /\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ <u>0.556184</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ <u>0.554235</u> /\$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>	
<b>Voter-approval tax rate.</b> .....	\$ <u>0.556184</u> /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
<b>De minimis rate.</b> .....	\$ <u>0.532316</u> /\$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.<sup>50</sup>

**print here** → Debbie Cook  
Printed Name of Taxing Unit Representative

**sign here** → Debbie Cook  
Taxing Unit Representative

Date July 31, 2022

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

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Rusk County - **Special Road**

Taxing Unit Name

903-657-0302

Phone (area code and number)

115 N. Main St. Henderson, Texas 75652

www.co.rusk.tx.us

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

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> 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). <sup>1</sup>	\$ 3,701,880,908
2.	<b>2021 tax ceilings.</b> 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. <sup>2</sup>	\$ 416,431,900
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 3,285,449,008
4.	<b>2021 total adopted tax rate.</b>	\$ 0.059296 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values: .....	\$ 0
	B. 2021 values resulting from final court decisions: .....	- \$ 0
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value: .....	\$ 0
	B. 2021 disputed value: .....	- \$ 0
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 3,285,449,008
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> 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.  <b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 3,162,580  <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 8,702,390  <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 11,864,970
11.	<b>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.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.  <b>A. 2021 market value:</b> ..... \$ 16,000  <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0  <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 16,000
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 11,880,970
13.	<b>2021 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 3,273,568,038
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,941,094
16.	<b>Taxes refunded for years preceding tax year 2021.</b> 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. <sup>9</sup>	\$ 4,094
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 1,945,188
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>  <b>A. Certified values:</b> ..... \$ 4,256,116,903  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 3,648,102  <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0  <b>D. Tax increment financing:</b> 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. <sup>12</sup> ..... - \$ 0  <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 4,259,765,005

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> .....	\$ 953,150
B.	<b>2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> .....	+ \$ 0
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 953,150
20.	<b>2022 tax ceilings.</b> 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. <sup>16</sup>	\$ 478,535,260
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 3,782,182,895
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ 41,540,500
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ 41,540,500
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ 3,740,642,395
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.052001 / \$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ 0.554235 / \$100

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ 0.059296 / \$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,285,449,008

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 1,948,139
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. .... + \$ 4,094</p> <p><b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 4,094</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 1,952,233
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,740,642,395
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.052189 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ 0</p> <p><b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0 /\$100

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

<sup>24</sup> Tex. Tax Code § 26.044

<sup>25</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose . . . . . \$ _____ 0</p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . . \$ _____ 0</p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ _____ 0</p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ _____ /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.052189 /\$100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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 . . . . . \$ _____ 0</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.052189 /\$100
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.054015 /\$100

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100 0
42.	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,                      (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&amp;O expenses.</p> <p><b>A. Debt</b> 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. <sup>28</sup></p> <p>Enter debt amount ..... \$ _____ 0</p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ _____ 0</p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____ 0</p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ _____ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ _____ 0</p>	\$ _____ 0
43.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ _____ 0
44.	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ _____ 0
45.	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... 96.00 %<sub>0</sub></p> <p><b>B.</b> Enter the 2021 actual collection rate. .... 96.10 %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... 95.50 %<sub>0</sub></p> <p><b>D.</b> Enter the 2019 actual collection rate. .... 99.00 %<sub>0</sub></p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup></p>	96.00 % <sub>0</sub>
46.	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ _____ 0
47.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,782,182,895
48.	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
49.	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.054015 /\$100
D49.	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)

<sup>28</sup> Tex. Tax Code § 26.012(7)

<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)

<sup>30</sup> Tex. Tax Code § 26.04(b)

<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.537324</u> /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> 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. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,798,982,395</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0</u> /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.554235</u> /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.554235</u> /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.537324</u> /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.537324</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ <u>0</u>
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,798,982,395</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.537324</u> /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)  
<sup>33</sup> Tex. Tax Code § 26.041(i)  
<sup>34</sup> Tex. Tax Code § 26.041(d)  
<sup>35</sup> Tex. Tax Code § 26.04(c)  
<sup>36</sup> Tex. Tax Code § 26.04(c)  
<sup>37</sup> Tex. Tax Code § 26.045(d)  
<sup>38</sup> 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.<sup>39</sup> 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;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> 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.	\$ 0.018860 /\$100
64.	<b>2020 unused increment rate.</b> 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.	<b>2019 unused increment rate.</b> 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.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.018860 /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> 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).	\$ 0.556184 /\$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.<sup>44</sup>

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.519155 /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,798,982,395
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.013161 /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.532316 /\$100

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

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

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

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

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

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.002(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(b-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> 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.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.631876 /\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> 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. <sup>48</sup> 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.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.631876 /\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,290,170,998
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 20,789,800
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,757,419,505
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 /\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.556184 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.554235 /\$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>	
<b>Voter-approval tax rate.</b> .....	\$ 0.556184 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
<b>De minimis rate.</b> .....	\$ 0.532316 /\$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.<sup>50</sup>

**print here** ▶ Debbie Cook  
 Printed Name of Taxing Unit Representative

**sign here** ▶ Debbie Cook  
 Taxing Unit Representative

Date July 31, 2022

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



# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Rusk County - **General Fund**

Taxing Unit Name

115 N. Main St. Henderson, Texas 75652

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

903-657-0302

Phone (area code and number)

www.co.rusk.tx.us

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> 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). <sup>1</sup>	\$ 3,720,498,978
2.	<b>2021 tax ceilings.</b> 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. <sup>2</sup>	\$ 417,411,400
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 3,303,087,578
4.	<b>2021 total adopted tax rate.</b>	\$ 0.467485 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values: .....	\$ 0
	B. 2021 values resulting from final court decisions: .....	-\$ 0
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value: .....	\$ 0
	B. 2021 disputed value: .....	-\$ 0
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 3,303,087,578
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> 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 freepport, 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.</p> <p><b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 3,162,580</p> <p><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 9,738,000</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 12,900,580
11.	<p><b>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.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p><b>A. 2021 market value:</b>..... \$ 16,000</p> <p><b>B. 2022 productivity or special appraised value:</b>..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 16,000
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 12,916,580
13.	<b>2021 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 3,290,170,998
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 15,381,055
16.	<b>Taxes refunded for years preceding tax year 2021.</b> 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. <sup>9</sup>	\$ 32,212
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 15,413,267
18.	<p><b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b>..... \$ 4,273,790,153</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 3,648,102</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p><b>D. Tax increment financing:</b> 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.<sup>12</sup>..... - \$ 0</p> <p><b>E. Total 2022 value.</b> Add A and B, then subtract C and D.</p>	\$ 4,277,438,255

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. 2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> .....	\$ 953,150
	<b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> .....	+ \$ 0
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 953,150
20.	<b>2022 tax ceilings.</b> 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. <sup>16</sup>	\$ 479,409,010
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 3,798,982,395
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 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 <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ 41,562,890
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ 41,562,890
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ 3,757,419,505
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.410208 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ 0.554235 /\$100

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ 0.425206 /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,303,087,578

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 14,044,926
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. .... + \$ 29,594</p> <p><b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 29,594</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 14,074,520
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,757,419,505
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.374579 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0/\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ 0</p> <p><b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0/\$100

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

<sup>24</sup> Tex. Tax Code § 26.044

<sup>25</sup> Tex. Tax Code § 26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose . . . . . \$ _____ 0</p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . . \$ _____ 0</p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ _____ 0</p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.374579 /\$100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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 . . . . . \$ _____ 0</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.374579 /\$100
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.387689 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ _____ 0</p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ _____ 0</p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____ 0</p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ _____ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ _____ 0</p>	\$ _____ 0
43.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ _____ 0
44.	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ _____ 0
45.	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... _____ 96.00 %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... _____ 96.10 %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... _____ 95.50 %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... _____ 99.00 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup></p>	_____ 96.00 %
46.	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ _____ 0
47.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,798,982,395
48.	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
49.	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.387689 /\$100
D49.	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)

<sup>28</sup> Tex. Tax Code § 26.012(7)

<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)

<sup>30</sup> Tex. Tax Code § 26.04(b)

<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.537324 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,798,982,395
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.554235 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.554235 /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.537324 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.537324 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,798,982,395
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.537324 /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)  
<sup>33</sup> Tex. Tax Code § 26.041(i)  
<sup>34</sup> Tex. Tax Code § 26.041(d)  
<sup>35</sup> Tex. Tax Code § 26.04(c)  
<sup>36</sup> Tex. Tax Code § 26.04(c)  
<sup>37</sup> Tex. Tax Code § 26.045(d)  
<sup>38</sup> 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.<sup>39</sup> 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;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> 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.	\$ 0.018860 /\$100
64.	<b>2020 unused increment rate.</b> 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.	<b>2019 unused increment rate.</b> 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.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.018860 /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> 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).	\$ 0.556184 /\$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.<sup>44</sup>

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.519155 /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,798,982,395
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.013161 /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.532316 /\$100

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

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

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

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

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

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

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

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> 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.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.631876 /\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> 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. <sup>48</sup> 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.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.631876 /\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,290,170,998
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 20,789,800
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,757,419,505
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 /\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.556184 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.554235 /\$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: 27
- Voter-approval tax rate** ..... \$ 0.556184 /\$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: 67
- De minimis rate.** ..... \$ 0.532316 /\$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.<sup>50</sup>

**print here** → Debbie Cook  
Printed Name of Taxing Unit Representative

**sign here** → Debbie Cook  
Taxing Unit Representative

Date July 31, 2022

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

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**TAX RATE CALCULATION WORKSHEETS**