

FILED FOR RECORD
AT _____ O'CLOCK ____ M.

AUG 21 2023

Danilo Pineda
County Clerk, Hockley County, Texas

HOCKLEY COUNTY

FINAL BUDGET

CALENDAR YEAR 2024

**THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$1,736,384, WHICH IS A 11.71 PERCENT INCREASE FROM LAST YEAR'S BUDGET.
THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$195,408.**

Vote in favor by name of Commissioner's Court on the adoption of the 2024 Budget:

Sharla Baldrige, Alan Wisdom, Larry Carter, Seth Graf, Tommy Clevenger

Tax Rates:	<u>2022-2023</u>	<u>2023-2024</u>
<i>Property Tax Rate</i>	0.464740/100	0.473945/100
<i>No-New Revenue Tax Rate:</i>	0.430741/100	0.425897/100
<i>No-New Revenue M&O Rate:</i>	0.430183/100	0.343994/100
<i>Voter-Approval Tax Rate:</i>	0.483414/100	0.473945/100
<i>Debt Tax Rate:</i>	0.000000/100	0.000000/100
County Debt Obligation:	\$ 0.00	\$ 0.00

STATE OF TEXAS § IN THE COMMISSIONERS COURT
 § OF
 COUNTY OF HOCKLEY § HOCKLEY COUNTY, TEXAS

**ORDER TO SET SALARIES, EXPENSES AND ALLOWANCES
 OF ALL ELECTED OFFICIALS**

On this the 21st day of August, 2023, upon motion duly made by Commissioner Larry Carter, seconded by Commissioner Alan Wisdom and unanimously carried the Commissioners Court of Hockley County does hereby SET salaries, expenses and allowances of all elected officials as set out in the 2024 budget.

Signed this 21st day of August, 2023.

Sharla Baldrige
 Sharla Baldrige, County Judge

Alan Wisdom
 Alan Wisdom, Comm., Pct 1

Larry Carter
 Larry Carter, Comm., Pct 2

Seth Graf
 Seth Graf, Comm., Pct 3

Tommy Clevenger
 Tommy Clevenger, Comm., Pct 4

Given under my hand and seal of said Court, this 21st day of August, 2023.

Jennifer Palermo
 Jennifer Palermo, County Clerk
 Ex-Officio Clerk of Hockley
 County Commissioners Court



STATE OF TEXAS § IN THE COMMISSIONERS COURT
 §
 COUNTY OF HOCKLEY § OF HOCKLEY COUNTY, TEXAS

ORDER TO ADOPT 2024 BUDGET

On this the 21st day of August, 2023, upon motion duly made by Commissioner, Tommy Clevenger, seconded by Commissioner, Larry Carter and unanimously carried the Budget for 2024 was hereby ADOPTED by the Hockley County Commissioners Court.

Signed this 21st day of August, 2023.

Alan Wisdom
 Alan Wisdom, Commissioner Pct 1

Seth Graf
 Seth Graf, Commissioner Pct 3

Sharla Baldrige
 Sharla Baldrige, County Judge

Larry Carter
 Larry Carter, Commissioner Pct 2

Tommy Clevenger
 Tommy Clevenger, Commissioner Pct 4

Given under my hand and seal of said Court, this the 21st day of August, 2023.

Jennifer Palermo
 Jennifer Palermo, County Clerk, And
 Ex-Officio Clerk of Commissioners Court,
 Hockley County, Texas



BUDGET CERTIFICATE

Budget of HOCKLEY County, Texas. Budget year from JANUARY 1, 2024 to DECEMBER 31, 2024.
LEVELLAND, TEXAS

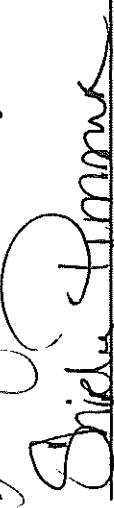
AUGUST 2023

THE STATE OF TEXAS }
County of HOCKLEY }

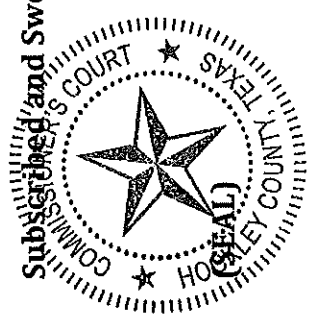
We, Sharla Baldrige, COUNTY JUDGE; Jennifer Palermo, COUNTY CLERK; and Shirley Penner, COUNTY AUDITOR of Hockley County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of HOCKLEY, County, Texas as passed and approved by the Commissioner's Court of said County on the 21st day of AUGUST 2023 as the same appears on file in the office of the COUNTY CLERK of said County.

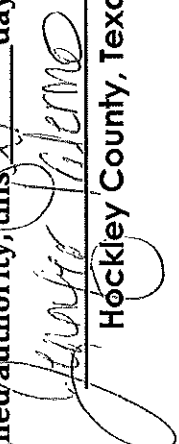

Sharla Baldrige County Judge


Jennifer Palermo County Clerk


Shirley Penner County Auditor

Subscribed and Sworn to before me, the undersigned authority, this 21st day of August, 2023




Hockley County, Texas

**ORDER LEVYING A TAX RATE
FOR THE COUNTY OF HOCKLEY
FOR THE TAX YEAR 2023**

BE IT ORDAINED AND ORDERED by the Commissioner's Court of Hockley County that:

We, the Commissioner's of Hockley County do hereby levy or adopt the rate on each \$100.00 worth of property located within the County of Hockley, made taxable by law, for the tax year 2023 as follows:

General Fund	<u>.382924</u>
Road & Bridge Fund	<u>.091021</u>
Interest & Sinking Fund	<u>.000000</u>
 TOTAL TAX RATE	 <u>.473945</u>

WHEREAS, these funds are necessary and appropriate for the funding of the 2024 Hockley County budget, and WHEREAS, said budget has been heretofore regularly adopted by the Commissioner's of Hockley County, and WHEREAS, all other things required by law to be done have been done properly by the appropriate officials, IT IS HEREBY RESOLVED, by affirmative vote of the Commissioner's of Hockley County, Texas, at a regular meeting held in the Commissioner's Courtroom of the Hockley County Courthouse in Levelland, TX on the 21st day of August, 2023.

PASSED, ADOPTED AND APPROVED this day.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 11.77 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$53.23.

THE HOCKLEY COUNTY TAX OFFICE is hereby authorized to assess and collect the taxes of Hockley County.

8-21-2023
Date:

Sharla Baldrige
Sharla Baldrige, County Judge

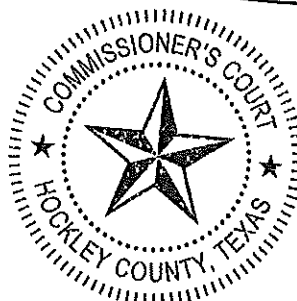
Alan Wisdom
Alan Wisdom, Commissioner Precinct #1

Larry Carter
Larry Carter, Commissioner Precinct #2

Seth Graf
Seth Graf, Commissioner Precinct #3

Tommy Clevenger
Tommy Clevenger, Commissioner Precinct #4

ATTEST: Jennifer Palermo
County Clerk, Jennifer Palermo



Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice does not apply to a taxing unit that has a de minimis rate.

PROPOSED TAX RATE	\$ <u>0.473946</u> per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.425897</u> per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.473946</u> per \$100

The no-new-revenue tax rate is the tax rate for the 2023 (current tax year) tax year that will raise the same amount of property tax revenue for HOCKLEY COUNTY (name of taxing unit) from the same properties in both the 2022 (preceding tax year) tax year and the 2023 (current tax year) tax year.

The voter-approval tax rate is the highest tax rate that HOCKLEY COUNTY (name of taxing unit) may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that HOCKLEY COUNTY (name of taxing unit) is proposing to increase property taxes for the 2023 (current tax year) tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 21, 2023 (date and time)
at 9:00 A.M. AT THE COUNTY COURTROOM 802 HOUSTON ST LEVELLAND, TX 79336 (meeting place).

The proposed tax rate is not greater than the voter-approval tax rate. As a result, HOCKLEY COUNTY (name of taxing unit) is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the HOCKLEY COUNTY (name of governing body) of HOCKLEY COUNTY (name of taxing unit) at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: SHARLA BALDRIDGE, LARRY CARTER, TOMMY CLEVINGER, ALAN WISDOM, SETH GRAF
 AGAINST the proposal: _____
 PRESENT and not voting: _____
 ABSENT: _____

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by HOCKLEY COUNTY last year
(name of taxing unit)
 to the taxes proposed to be imposed on the average residence homestead by HOCKLEY COUNTY this year.
(name of taxing unit)

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.46474	\$0.473945	Increase of \$0.009205 per \$100, or 1.98%
Average homestead taxable value	\$97,292	\$106,633	Increase of \$9,341, or 9.6%
Tax on average homestead	\$452.15	\$505.38	Increase of \$53.23, or 11.77%
Total tax levy on all properties	14,823,716	16,580,100	Increase of 1,736,384 or 11.71%

(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The Hockley County Auditor certifies that Hockley County has spent \$ 32,710 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Hockley County Sheriff has provided Hockley information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by 0.00 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The Hockley spent \$ 302,009 from July 1, 2022 to June 30, 2023 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ 44,077

This increased the no-new-revenue maintenance and operations rate by 0.001276 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Hockley County spent \$ 159,078 from July 1, 2022 to June 30, 2023 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ (-58,879)

This increased the no-new-revenue maintenance and operations rate by 0.00 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The Hockley County spent \$ 0.00 from July 1, 2022 to June 30, 2023 on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ 0.00

This increased the no-new-revenue maintenance and operations rate by 0.00 /\$100.

(If the tax assessor for the taxing unit maintains an Internet website)

For assistance with tax calculations, please contact the tax assessor for Hockley County at (806) 894-4938 or dbramlett@hockleycounty.org or visit co.hockley.tx.us for more information.

(If the tax assessor for the taxing unit does not maintain an Internet website)

For assistance with tax calculations, please contact the tax assessor for _____ at _____ or _____

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-310-110	AD VALOREM CURRENT	9,846,332.00	9,846,332.00	10,617,107.00	11,505,725.00
2024 010-310-111	TOBACCO CD FUNDS	21,000.00	22,916.21	22,000.00	23,500.00
2024 010-310-125	APPRAISAL DISTRICT REFUNDS	19,000.00	16,565.00	18,000.00	17,000.00
2024 010-320-100	MIX DRINK ALLOCATION	9,500.00	9,343.93	9,500.00	9,000.00
2024 010-320-200	RETIREE HEALTH INS PREMIUMS	116,000.00	118,250.00	116,000.00	118,000.00
2024 010-320-201	TAC SURPLUS RENEWAL CREDIT	.00	34,724.00	.00	.00
2024 010-320-202	UNCLAIMED FUNDS	.00	.00	.00	.00
2024 010-330-000	TAX ENTITY FEES	104,000.00	100,596.45	101,000.00	106,000.00
2024 010-330-100	DA ASSITANT SALARY REFUND	27,500.00	14,220.28	27,500.00	27,500.00
2024 010-330-110	EMERGENCY MANAGER ENTITY REF	4,800.00	4,800.00	4,800.00	4,800.00
2024 010-331-200	MOTOR VEHICLE TERP REFUND	116,000.00	139,211.56	128,800.00	139,000.00
2024 010-333-301	REIMBURSEMENTS	.00	.00	.00	.00
2024 010-333-401	EA SALARY REIMBURSEMENT (ENT	26,500.00	26,500.00	26,500.00	28,000.00
2024 010-333-402	ELECTION ENTITY EXPENSE REIM	5,000.00	6,492.14	5,000.00	9,000.00
2024 010-342-000	OFFENDER TRANSPORATION REFUN	5,500.00	4,670.50	5,500.00	4,000.00
2024 010-342-115	SS/PRISONER REPORTING FEE	.00	600.00	.00	.00
2024 010-342-200	ADMINISTRATIVE BAIL BOND FEE	.00	.00	.00	.00
2024 010-345-200	REFUND PRISONER MEDICAL EXP	.00	.00	.00	.00
2024 010-349-282	BOND REFUND ADMINSTRATIVE FE	.00	.00	.00	.00
2024 010-349-283	AJSF 7TH CT OF APPEALS FUND	.00	55.00	.00	.00
2024 010-349-284	JUDICIAL PAY RAISE FEE	.00	2,198.45-	.00	.00
2024 010-349-285	COUNTY CRT JUDICIAL FILING F	.00	51.39-	.00	.00
2024 010-349-286	DIST CRT DIVORCE/FAMILY LAW	.00	1,692.00-	.00	.00
2024 010-349-287	DIST CRT OTHER THAN DIV/FAM	.00	388.50-	.00	.00
2024 010-349-288	COURT RECORDS PRES. FEE	.00	270.00	.00	.00
2024 010-349-300	TAF JP COURTS TRANSACTION FE	.00	694.75	.00	.00
2024 010-349-301	BIRTH CERTIFICATE FEES	.00	50.40-	.00	.00
2024 010-349-302	MARRIAGE LICENSE FEES	.00	.00	.00	.00
2024 010-349-303	DECLARATION OF INFORMAL MARR	.00	12.50-	.00	.00
2024 010-349-304	JUROR REIMBURSEMENT FEES	.00	11.96	.00	.00
2024 010-349-305	BAIL BOND FEES	.00	1,276.01	.00	.00
2024 010-349-306	TCT FEES	.00	.00	.00	.00
2024 010-349-308	TFC TRAFFIC	.00	2,151.23	.00	.00
2024 010-349-310	DDCF DEFENSIVE DRIVING (DPS)	.00	1,170.00	.00	.00
2024 010-349-311	AF ARREST FEES	5,000.00	2,470.87	5,000.00	4,000.00
2024 010-349-312	DNA SEX OFFENDER	.00	1,134.52-	.00	.00
2024 010-349-313	DNA TESTING	.00	10.68-	.00	.00
2024 010-349-314	CS CHILD SAFETY FEES	.00	542.87	.00	.00
2024 010-349-315	WF ARREST WARRANT FEES	4,000.00	3,577.58	4,000.00	3,000.00
2024 010-349-316	FAMILY PROTECTION FEES	.00	113.40	.00	.00
2024 010-349-317	FAMILY VIOL CENTER FEE	.00	.00	.00	.00
2024 010-349-318	LAF-LANGUAGE FEE	.00	2,795.00	.00	.00
2024 010-349-330	2004-2019 CCC	.00	538.39	.00	.00
2024 010-349-331	1991-2003 CCC	.00	239.59-	.00	.00
2024 010-349-332	OBSOLETE	.00	.00	.00	.00
2024 010-349-333	OBSOLETE	.00	.00	.00	.00
2024 010-349-334	OBSOLETE	.00	.00	.00	.00
2024 010-349-335	OBSOLETE	.00	.00	.00	.00
2024 010-349-336	DRUG COURT PROGRAM FEES	.00	21.50-	.00	.00
2024 010-349-337	VIDEO FEES	.00	225.57	.00	.00
2024 010-349-338	INDIGENT DEFENSE CIDF	.00	74.00-	.00	.00
2024 010-349-339	CONTINUOUS SEXUAL ABUSE OF C	.00	.00	.00	.00
2024 010-349-340	CRT GUARDIANSHIP FEE	.00	3,290.00	.00	.00
2024 010-349-341	GRAFFITI ERADITION FEE	.00	.00	.00	.00
2024 010-349-342	S T A T E	.00	796.00	.00	.00
2024 010-349-343	OGW OVER GROSS WEIGHT FEE(DP	.00	.00	.00	.00
2024 010-349-344	9TH COURT OF APPEALS DIST AP	.00	.00	.00	.00
2024 010-349-345	ILF-INDIGENT LEGAL FEES	.00	298.70-	.00	.00
2024 010-349-346	TPDF - TRUANCY PREVENTION DI	.00	200.34	.00	.00
2024 010-349-347	TCF - TRUANT CONDUCT FEE	.00	500.00	.00	.00
2024 010-349-348	STATE 2022-ALL TO STATE	.00	1,004.00	.00	.00
2024 010-349-401	PJE PROBATE JUDGES ED FEES	.00	.00	.00	.00
2024 010-349-402	MV FEE - MOVING VIOLATION 20	.00	2.32	.00	.00
2024 010-349-403	CS FEE - CHILD SAFETY FEE 20	.00	43.50	.00	.00
2024 010-349-404	SEATBELT CHILD SAFETY	.00	122.28-	.00	.00
2024 010-349-405	STATE TRAFFIC FEE	.00	309.48	.00	.00
2024 010-349-406	NONDISCLOSURE FEE	.00	56.00-	.00	.00
2024 010-349-407	EMS TRAUMA FUND	.00	35.95-	.00	.00
2024 010-349-409	TEXAS HOME VISITATION 2014	.00	.00	.00	.00
2024 010-349-410	STF 2 (2020)	.00	818.74	.00	.00
2024 010-349-477	ADULT PROBATION SERVICE FEE	.00	.00	.00	.00
2024 010-349-501	SCCC/20 FORWARD (EN.2020)	.00	7,870.82	.00	.00
2024 010-349-502	LCCC/LOCAL COURT COST(EN.202	.00	13,484.71	.00	.00
2024 010-349-503	TP20/2020 TP (ENACTED 2020)	.00	1,682.64	.00	.00
2024 010-349-504	OM20-OMIN/FTA/RES(EN. 2020)	.00	562.20	.00	.00
2024 010-349-510	CAPF-CHILD ABUSE PREVENT FIN	.00	78.74	.00	.00
2024 010-349-511	JDPF-JUV DEL PREVENTION FINE	.00	35.00	.00	.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-349-512	STF2-STATE TR FINE(EFF 2/1/1	.00	.00	.00	.00
2024 010-349-513	SCCC-STATE COMM COURT COSTS	.00	.00	.00	.00
2024 010-349-514	EMSF-EMS TRAUMA FUND	.00	1,365.33	.00	.00
2024 010-349-515	CATF-CHILD ADVOCACY CNTR FIN	.00	.00	.00	.00
2024 010-349-516	DWIF/TOX-INTOX DRIVER FINE	.00	.00	.00	.00
2024 010-349-517	CSCA-COUNTY SPECIALTY CRT AC	.00	1,197.96	.00	.00
2024 010-349-518	CRSF-COURT REP FUND FEE (202	.00	.00	.00	.00
2024 010-349-519	CFFF-COURT FACILITY FEE	.00	5,024.29	.00	.00
2024 010-349-520	TXMF-MOBILITY FUND EFF 2/25/	.00	.00	.00	.00
2024 010-349-600	ADR ALTERNATIVE DISPUTE RESO	4,200.00	4,283.75	3,000.00	4,000.00
2024 010-349-601	COURT APPOINTED ATTYS/CO CLE	5,000.00	3,686.00	4,500.00	4,000.00
2024 010-349-602	DIST CLK/CRT APPT ATTY REFUN	9,500.00	12,265.08	11,200.00	12,000.00
2024 010-349-604	DA DISTRICT ATTY FEES	.00	.00	.00	.00
2024 010-349-605	TP- TIME PAYMENT	1,000.00	518.39	600.00	300.00
2024 010-349-606	LFTA-FAIL APPPEAR/OMNIBASE	.00	1,294.10	.00	.00
2024 010-349-607	PASSPORT/STENO/PSTAT/DIST CL	12,500.00	17,010.00	15,000.00	17,000.00
2024 010-349-608	ADULT PROBATION CVCA	.00	7.57-	.00	.00
2024 010-349-610	JP5 DELINQUENT ATTORNEY FEES	.00	1,403.71-	.00	.00
2024 010-349-612	CIVIL ELECTRONIC FILING FEE	.00	300.00-	.00	.00
2024 010-349-613	CRIMINAL ELECTRONIC FILING F	.00	14.26-	.00	.00
2024 010-349-614	ELECTRONIC FEE/LOCAL	50.00	14.00	.00	.00
2024 010-349-615	CJCPT ST JUD & COURT TRNG FE	.00	1,618.00-	.00	.00
2024 010-353-101	HAIL DAMAGE REFUNDS	.00	132,124.77	.00	.00
2024 010-353-150	CONCEALED HANDGUN PERMITS/SH	.00	.00	.00	.00
2024 010-353-200	AUCTION SALE PROCEEDS	.00	.00	.00	.00
2024 010-353-220	SHERIFF SALE PROCEEDS	.00	.00	.00	.00
2024 010-360-100	NOW ACCOUNT INTEREST	20,000.00	75,070.20	30,000.00	150,000.00
2024 010-360-200	INTEREST - AD VALOREM	35,000.00	35,000.00	70,000.00	70,000.00
2024 010-360-500	INTEREST EARNED VARIOUS ACCT	.00	.00	.00	.00
2024 010-364-000	SALE OF ASSETS	.00	27,000.00	.00	.00
2024 010-366-090	REPAYMENT - JUVENILE PROB LO	9,916.00	9,916.00	9,916.00	9,916.00
2024 010-367-100	SPECIAL LAW ENFORCEMENT DRU	.00	.00	.00	.00
2024 010-367-900	CRIMINAL JUSTICE RESTITUTION	.00	.00	.00	.00
2024 010-367-901	IHC MEDICAL REFUNDS	.00	.00	.00	.00
2024 010-367-903	DOJ EGRANT SO COMPUTER AID G	.00	.00	.00	.00
2024 010-369-200	ALL INSURANCE RETIREES REFUN	11,000.00	16,030.01	16,000.00	16,000.00
2024 010-370-100	RENTS & LEASES	4,265.00	1,852.60	4,265.00	4,175.00
2024 010-370-300	OIL & GAS ROYALTIES	100,000.00	232,786.24	200,000.00	160,000.00
2024 010-370-400	AIRPORT LEASE ROYALTY/CIMARE	.00	.00	.00	.00
2024 010-385-100	WORKER'S COMP REFUNDS	.00	3,727.00	.00	.00
2024 010-388-400	BARKER/REFUND COURT COSTS	.00	.00	.00	.00
2024 010-389-085	CETZ GRANT FUNDS REIMBURSEM	.00	.00	.00	.00
2024 010-389-100	MISCELLANEOUS REFUNDS	1,000.00	624.86	1,000.00	1,000.00
2024 010-389-200	MISCELLANEOUS FEES/REVENUE	1,000.00	6,137.87	1,000.00	1,000.00
2024 010-390-011	TRANSFER BOND PAYMENT	.00	.00	.00	.00
2024 010-390-025	TRANSFER FROM PRECINCT #5	.00	.00	.00	.00
2024 010-390-085	TRANSFER CESF GRANT REIMB FU	78,025.00	78,025.00	.00	.00
2024 010-390-086	TRANSFER CRF GRANT REIMB FUN	362,500.00	362,500.00	.00	.00
2024 010-399-999	TOTAL REVENUE	10,965,088.00	11,409,516.64	11,457,188.00	12,447,916.00
2024 010-401-330	OFFICE SUPPLIES	800.00	212.11	800.00	800.00
2024 010-401-420	TELEPHONE	1,700.00	1,281.62	1,700.00	600.00
2024 010-401-427	SEMINAR EXPENSE -COMMISSIONE	3,830.00	250.90	4,500.00	4,500.00
2024 010-401-471	BONDS & DUES	5,270.00	5,269.13	4,600.00	5,270.00
2024 010-401-998	EXPENDITURES-COMMISSIONERS C	11,600.00	7,013.76	11,600.00	11,170.00
2024 010-405-101	VETERANS OFFICER SALARY	10,713.00	10,712.26	11,248.00	12,036.00
2024 010-405-105	LONGEVITY	.00	.00	.00	.00
2024 010-405-201	FICA & MEDICARE	820.00	785.98	865.00	921.00
2024 010-405-203	COUNTY RETIREMENT	1,500.00	1,498.64	1,465.00	1,565.00
2024 010-405-330	SUPPLIES	300.00	58.00	300.00	300.00
2024 010-405-420	TELEPHONE	.00	.00	.00	.00
2024 010-405-427	SEMINAR EXPENSE	1,000.00	.00	1,500.00	1,500.00
2024 010-405-430	VETERAN BREAKFAST DONATION/E	4,628.87	3,741.80-	1,000.00	1,000.00
2024 010-405-998	EXPENDITURES-VETERANS OFFICE	18,961.87	9,313.08	16,378.00	17,322.00
2024 010-409-202	RETIREES HEALTH INSURANCE	434,517.00	422,830.56	445,000.00	447,000.00
2024 010-409-203	UNFUNDED RETIREMENT LIABILIT	.00	.00	.00	.00
2024 010-409-204	WORKERS COMPENSATION PREMIUM	70,000.00	62,528.00	90,000.00	90,000.00
2024 010-409-206	UNEMPLOYMENT COMPENSATION	5,000.00	.00	10,000.00	10,000.00
2024 010-409-311	POSTAGE METER	50,000.00	44,638.49	55,000.00	55,000.00
2024 010-409-352	COMPUTER MAINTENANCE	310,000.00	308,180.59	307,830.00	375,000.00
2024 010-409-400	RPDO	.00	.00	.00	75,000.00
2024 010-409-404	AID AMBULANCE SERVICE CONTRA	94,128.00	94,128.00	96,011.00	97,930.00
2024 010-409-405	COMPLIANCE PLUS TESTING	5,000.00	3,712.50	5,000.00	5,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-409-407	LITTLEFIELD EMS	23,346.00	23,345.64	30,700.00	32,584.00
2024 010-409-408	INMATE PHONE/SO RECORDS MANA	.00	12,675.24-	.00	.00
2024 010-409-415	SOIL & WATER CONSERVATION	2,700.00	2,700.00	2,700.00	2,700.00
2024 010-409-421	FAMILY OUTREACH TELEPHONE	633.00	632.82	.00	.00
2024 010-409-422	INTERNET SERVICE	22,000.00	17,323.50	16,000.00	16,100.00
2024 010-409-423	FAX LINE COURTHOUSE	1,000.00	772.17	1,000.00	1,000.00
2024 010-409-425	AIRPORT MATCHING FUNDS	.00	.00	.00	.00
2024 010-409-431	PUBLICATIONS & ADVERTISING	9,000.00	8,399.38	9,000.00	9,000.00
2024 010-409-468	MARIGOLDS ORGANIZATION	1,500.00	1,500.00	2,500.00	2,500.00
2024 010-409-469	ROPES SENIOR CITIZENS	2,160.00	2,160.00	2,160.00	2,160.00
2024 010-409-470	HOCKLEY CO SENIOR CITIZENS	22,500.00	22,500.00	22,500.00	22,500.00
2024 010-409-471	ANTON SENIOR CITIZENS	2,160.00	2,160.00	2,160.00	2,160.00
2024 010-409-472	SMYER SENIOR CITIZENS	2,160.00	2,160.00	2,160.00	2,160.00
2024 010-409-477	LEVELLAND CRIME LINE	4,000.00	.00	4,000.00	4,000.00
2024 010-409-478	HOCKLEY COUNTY FOOD BOX	.00	.00	.00	.00
2024 010-409-479	EARLY SETTLERS RODEO	1,210.00	.00	.00	.00
2024 010-409-482	VARIOUS INSURANCE PREMIUMS	240,000.00	237,707.46	250,000.00	280,000.00
2024 010-409-484	UNCOMPENSATED MEDICAL CARE	132,500.00	132,500.00	132,500.00	127,500.00
2024 010-409-487	SUNDOWN EMS	10,000.00	10,000.00	10,000.00	10,000.00
2024 010-409-488	SMYER VOL FIRE MATCHING FUND	7,500.00	7,500.00	7,500.00	7,500.00
2024 010-409-489	ANTON VOL FIRE MATCHING FUND	7,000.00	.00	7,000.00	7,000.00
2024 010-409-490	SMYER VF FIRE TRK MATCH	7,500.00	7,000.00	7,500.00	7,500.00
2024 010-409-494	HOCKLEY COUNTY HISTORICAL SO	3,000.00	3,000.00	3,000.00	3,000.00
2024 010-409-498	HB1495 LEG/ADMIN ACTION EXP	.00	.00	.00	.00
2024 010-409-550	THE HIGH GROUND MEMBERSHIP	1,000.00	1,000.00	500.00	500.00
2024 010-409-552	REGION O WATER DISTRICT SPAG	572.00	571.43	572.00	572.00
2024 010-409-555	RETIREEES INSURANCE PAYMENTS	15,880.00	15,879.64	16,000.00	16,000.00
2024 010-409-557	EMPLOYEE INSURANCE PAYMENTS	.00	39.59-	.00	.00
2024 010-409-601	FIRE ALAMS/ELEVATOR PHONES	3,000.00	2,354.69	3,000.00	3,000.00
2024 010-409-602	COUNTY CHILD WELFARE	8,500.00	8,425.67	8,500.00	8,500.00
2024 010-409-603	CIRA WEBSITE	3,550.00	3,550.00	3,550.00	3,550.00
2024 010-409-604	SOUTH PLAINS EMERGENCY	4,000.00	4,000.00	4,000.00	4,000.00
2024 010-409-605	RE-DISTRICTING/CENSUS 2020	15,000.00	14,418.42	.00	.00
2024 010-409-606	CETRZ EXPENSES	.00	.00	.00	.00
2024 010-409-997	SUB TOTALS	1,522,016.00	1,454,864.13	1,557,343.00	1,730,416.00
2024 010-409-998	EXPENDITURES-NONDEPARTMENTAL	1,522,016.00	1,454,864.13	1,557,343.00	1,730,416.00
2024 010-485-101	DA SPECIAL INVESTIGATOR SALA	47,988.00	47,987.68	50,388.00	53,915.00
2024 010-485-102	SUPPLEMENT ALLOWANCE	6,221.00	6,220.50	6,502.00	6,915.00
2024 010-485-104	DA ASSISTANT SALARY	.00	.00	.00	.00
2024 010-485-105	DA SECRETARY SALARY	27,724.00	27,723.54	29,110.00	31,148.00
2024 010-485-106	LONGEVITY	1,058.00	958.00	772.00	500.00
2024 010-485-107	ST ASST PROS LONGEVITY	.00	1,250.00	.00	.00
2024 010-485-108	DA CLERK	29,698.00	29,697.98	31,183.00	33,366.00
2024 010-485-109	ASSISTANT DA	66,415.00	59,262.08	69,735.00	74,617.00
2024 010-485-110	PART TIME LABOR	14,004.00	9,776.30	19,604.00	19,604.00
2024 010-485-114	OVERTIME	15,000.00	9,006.27	15,000.00	15,000.00
2024 010-485-201	FICA & MEDICARE	16,350.00	13,955.32	17,010.00	17,983.00
2024 010-485-203	COUNTY RETIREMENT	29,900.00	26,844.49	28,900.00	30,558.00
2024 010-485-204	HEALTH INSURANCE	82,896.00	80,741.92	77,727.00	82,043.00
2024 010-485-330	D.A. SUPPLIES	10,000.00	9,873.80	11,000.00	12,000.00
2024 010-485-409	AUTOPSY	37,500.00	33,990.00	37,500.00	37,500.00
2024 010-485-410	COMMITMENT EXPENSES	1,000.00	.00	1,000.00	1,000.00
2024 010-485-420	D.A. TELEPHONE EXPENSE	1,600.00	1,009.47	2,100.00	2,400.00
2024 010-485-421	INVESTIGATOR CELL PHONE	480.00	480.22	480.00	480.00
2024 010-485-426	INVESTIGATION TRAVEL EXPENSE	5,500.00	4,567.14	5,500.00	5,500.00
2024 010-485-427	D.A. SEMINAR EXPENSE	9,600.00	9,344.27	5,000.00	5,000.00
2024 010-485-496	VARIOUS OTHER COURT EXPENSES	19,860.00	19,775.93	19,860.00	19,860.00
2024 010-485-580	D.A. ONLINE RESEARCH	1,200.00	1,103.80	1,200.00	1,200.00
2024 010-485-592	MISCELLANEOUS EXPENSES	.00	.00	.00	.00
2024 010-485-997	SUB TOTALS	423,994.00	393,568.71	429,571.00	450,589.00
2024 010-485-998	EXPENDITURES-COURTS EXPENSE	423,994.00	393,568.71	429,571.00	450,589.00
2024 010-490-101	ELECTION ADMINISTRATOR	34,279.00	34,278.40	35,993.00	38,512.00
2024 010-490-106	LONGEVITY	.00	.00	100.00	200.00
2024 010-490-108	PART TIME SALARIES	8,778.00	8,679.90	10,478.00	10,478.00
2024 010-490-109	ELECTION WORKERS	15,000.00	19,268.49	12,000.00	23,000.00
2024 010-490-201	FICA & MEDICARE	4,653.00	4,651.20	4,485.00	5,523.00
2024 010-490-203	RETIREMENT	5,165.00	5,055.08	6,060.00	6,394.00
2024 010-490-204	HEALTH INSURANCE	11,976.00	11,975.04	11,976.00	12,639.00
2024 010-490-310	ELECTION SUPPLIES	24,594.00	26,206.31	17,000.00	25,000.00
2024 010-490-330	OFFICE SUPPLIES	2,500.00	2,002.61	3,500.00	2,800.00
2024 010-490-420	TELEPHONE	500.00	316.41	600.00	890.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-490-421	CELL PHONE ALLOWANCE	480.00	480.22	480.00	480.00
2024 010-490-427	SEMINAR EXPENSE	1,403.00	1,553.40	4,000.00	4,000.00
2024 010-490-428	VOTER REGISTRATION	1,278.00	1,277.10	1,000.00	1,100.00
2024 010-490-490	AUTOMARK MAINTENANCE	15,411.00	15,410.44	17,300.00	24,000.00
2024 010-490-495	MISCELLANEOUS	.00	.00	.00	.00
2024 010-490-500	ANNUAL LEASE/PURCHASE PYMNT	.00	.00	.00	1,606.00
2024 010-490-573	CAPITAL OUTLAY (POLL PADS)	.00	.00	.00	.00
2024 010-490-997	SUB TOTALS	126,017.00	131,154.60	124,972.00	156,622.00
2024 010-490-998	EXPENDITURES-ELECTIONS	126,017.00	131,154.60	124,972.00	156,622.00
2024 010-495-101	COUNTY AUDITOR SALARY	58,045.00	58,044.48	60,947.00	65,213.00
2024 010-495-104	ASSISTANTS SALARY	108,753.00	103,251.36	114,190.00	122,184.00
2024 010-495-105	LONGEVITY	5,200.00	5,200.00	3,000.00	3,300.00
2024 010-495-108	PART TIME LABOR	1,000.00	611.10	1,000.00	1,000.00
2024 010-495-201	FICA & MEDIARE	13,375.00	12,438.08	13,845.00	14,803.00
2024 010-495-203	COUNTY RETIREMENT	24,065.00	23,292.47	23,162.00	24,791.00
2024 010-495-204	HEALTH INSURANCE	77,727.00	60,567.94	74,058.00	67,269.00
2024 010-495-225	CAR ALLOWANCE	1,800.00	1,799.98	1,800.00	1,800.00
2024 010-495-330	OFFICE SUPPLIES	3,300.00	3,185.34	3,000.00	3,000.00
2024 010-495-420	TELEPHONE EXPENSE	430.00	318.45	1,200.00	1,220.00
2024 010-495-427	SEMINAR EXPENSE	2,979.00	2,710.00	4,500.00	4,500.00
2024 010-495-481	DUES	510.00	510.00	510.00	535.00
2024 010-495-997	SUB TOTALS	297,184.00	271,929.20	301,212.00	309,615.00
2024 010-495-998	TOTAL EXPENDITURES-AUDITOR	297,184.00	271,929.20	301,212.00	309,615.00
2024 010-496-102	IT/RMO COORDINATOR SALARY	.00	.00	.00	.00
2024 010-496-106	LONGEVITY	.00	.00	.00	.00
2024 010-496-108	PART TIME LABOR	.00	.00	1,000.00	1,000.00
2024 010-496-201	FICA & MEDICARE	77.00	.00	77.00	77.00
2024 010-496-203	COUNTY RETIREMENT	140.00	.00	140.00	130.00
2024 010-496-204	HEALTH INSURANCE	.00	.00	.00	.00
2024 010-496-225	CAR ALLOWANCE/MILEAGE	.00	.00	.00	.00
2024 010-496-330	SUPPLIES	2,100.00	1,954.36	1,100.00	1,100.00
2024 010-496-408	PROFESSIONAL SERVICES	189,500.00	177,045.51	199,500.00	215,000.00
2024 010-496-420	TELEPHONE/CELL/AIR CARD	500.00	316.41	.00	.00
2024 010-496-427	TRAINING EXPENSE	.00	.00	.00	.00
2024 010-496-487	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
2024 010-496-997	SUB TOTAL IT DEPARTMENT/RMO	192,317.00	179,316.28	201,817.00	217,307.00
2024 010-496-998	EXPENDITURES - IT/RMO	192,317.00	179,316.28	201,817.00	217,307.00
2024 010-510-102	MAINTENANCE SUPERVISOR	47,925.00	47,924.24	50,321.00	53,843.00
2024 010-510-103	MAINTENANCE ASSISTANT	39,932.00	39,931.84	41,929.00	44,864.00
2024 010-510-105	LONGEVITY	5,000.00	5,000.00	5,000.00	5,000.00
2024 010-510-108	PART TIME LABOR	.00	.00	3,000.00	3,000.00
2024 010-510-115	JANITORIAL SERVICE CONTRACT	87,000.00	87,000.00	87,000.00	87,000.00
2024 010-510-201	FICA & MEDICARE	7,335.00	6,708.96	7,675.00	8,163.00
2024 010-510-203	COUNTY RETIREMENT	12,995.00	12,990.74	12,647.00	13,482.00
2024 010-510-204	HEALTH INSURANCE	50,108.00	50,107.68	50,108.00	53,202.00
2024 010-510-332	JANITOR SUPPLIES	12,600.00	11,596.75	17,000.00	17,000.00
2024 010-510-395	COVID-19 SUPPLIES	4,750.00	5,020.00	.00	.00
2024 010-510-421	CELL PHONE ALLOWANCE	1,380.00	1,380.34	1,380.00	1,380.00
2024 010-510-440	UTILITIES ELECTRICITY & WATE	135,351.00	127,165.16	150,000.00	150,000.00
2024 010-510-445	GREASE TRAPS MAINTENANCE	1,555.00	1,555.00	1,500.00	1,500.00
2024 010-510-450	REPAIRS & REPLACEMENTS	66,000.00	64,970.51	60,000.00	60,000.00
2024 010-510-451	EQUIPMENT RENTAL	.00	.00	.00	.00
2024 010-510-453	NEW EQUIPMENT	.00	.00	10,000.00	10,000.00
2024 010-510-454	EQUIPMENT OPERATION	4,860.00	4,857.96	4,500.00	4,500.00
2024 010-510-455	HEAT/AIR CONDITIONER CONTRAC	30,984.00	30,984.00	32,000.00	32,000.00
2024 010-510-459	JAIL REPAIRS/APPLIANCES	.00	.00	.00	20,000.00
2024 010-510-495	GROUNDS UPKEEP	4,000.00	3,954.14	4,000.00	4,000.00
2024 010-510-496	TREES	3,900.00	3,900.00	.00	12,000.00
2024 010-510-997	SUB TOTALS	515,675.00	505,047.32	538,060.00	580,934.00
2024 010-510-998	EXPENDITURES-MAINTENANCE DEP	515,675.00	505,047.32	538,060.00	580,934.00
2024 010-544-488	LAW ENFORCEMENT - ROPESVILLE	.00	.00	.00	.00
2024 010-544-489	LAW ENFORCEMENT - ANTON	6,900.00	6,900.00	6,900.00	6,900.00
2024 010-544-490	FIRE PREVENTION - LEVELLAND	175,000.00	173,407.50	175,000.00	175,000.00
2024 010-544-491	FIRE PREVENTION - ANTON	4,000.00	2,100.00	4,000.00	4,000.00
2024 010-544-492	FIRE PREVENTION - ROPESVILLE	4,000.00	.00	4,000.00	4,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-544-493	FIRE PREVENTION - SUNDOWN	7,000.00	6,000.00	7,000.00	7,000.00
2024 010-544-494	FIRE PREVENTION - SMYER	7,000.00	5,100.00	7,000.00	7,000.00
2024 010-544-997	SUB TOTALS	203,900.00	193,507.50	203,900.00	203,900.00
2024 010-544-998	EXPENDITURES-SPECIAL APPROPR	203,900.00	193,507.50	203,900.00	203,900.00
2024 010-581-108	PART TIME LABOR	13,520.00	10,100.00	13,520.00	13,520.00
2024 010-581-201	FICA & MEDICARE	1,036.00	772.65	1,036.00	1,036.00
2024 010-581-203	COUNTY RETIREMENT	1,893.00	1,413.00	1,760.00	1,760.00
2024 010-581-410	TELEPHONE/INTERNET EXPENSE	2,600.00	2,562.02	2,600.00	2,600.00
2024 010-581-420	ALCOHOL BLOOD DRAWS	100.00	.00	100.00	100.00
2024 010-581-460	OFFICE RENT	.00	.00	.00	.00
2024 010-581-495	COPIER/OFFICE SUPPLIES	2,200.00	1,328.40	2,200.00	2,200.00
2024 010-581-997	SUB TOTALS	21,349.00	16,176.07	21,216.00	21,216.00
2024 010-581-998	EXPENDITURES-HIGHWAY PATROL	21,349.00	16,176.07	21,216.00	21,216.00
2024 010-610-108	EMERGENCY MANAGER	62,841.00	62,841.00	64,187.00	70,239.00
2024 010-610-426	EOC PHONES LEC BASEMENT	1,550.00	1,098.15	1,550.00	1,000.00
2024 010-610-510	EMERGENCY MANAGER TRK MATCH	.00	.00	.00	.00
2024 010-610-997	SUB TOTALS	64,391.00	63,939.15	65,737.00	71,239.00
2024 010-610-998	EXPENDITURES-911 EXPENSE	64,391.00	63,939.15	65,737.00	71,239.00
2024 010-630-998	EXPENDITURES-HEALTH & SANITA	.00	.00	.00	.00
2024 010-631-101	ADMINISTRATOR SALARY	44,148.00	44,148.00	46,356.00	49,601.00
2024 010-631-105	SECRETARY SALARY	16,900.00	16,633.50	25,000.00	26,750.00
2024 010-631-106	LONGEVITY	100.00	100.00	200.00	200.00
2024 010-631-201	FICA & MEDICARE	4,680.00	4,519.19	5,476.00	5,857.00
2024 010-631-203	COUNTY RETIREMENT	8,557.00	7,702.57	9,305.00	9,952.00
2024 010-631-204	HEALTH INSURANCE	15,645.00	15,644.16	27,578.00	29,154.00
2024 010-631-225	CAR ALLOWANCE	.00	.00	.00	.00
2024 010-631-330	SUPPLIES	4,000.00	3,766.69	3,000.00	4,000.00
2024 010-631-420	TELEPHONE	450.00	317.60	600.00	890.00
2024 010-631-421	CELL PHONE SUPPLEMENT	480.00	480.22	480.00	480.00
2024 010-631-427	SEMINAR & DUES EXPENSE	1,500.00	197.51	2,500.00	2,500.00
2024 010-631-997	SUB TOTALS	96,460.00	93,509.44	120,495.00	129,384.00
2024 010-631-998	EXPENDITURES-IHC	96,460.00	93,509.44	120,495.00	129,384.00
2024 010-632-416	INDIGENT HEALTH CARE	943,000.00	943,000.00	944,500.00	948,500.00
2024 010-632-417	RENT & UTILITIES PAUPER CARE	10,700.00	10,250.63	10,000.00	10,000.00
2024 010-632-420	PAUPER BURIAL EXPENSE	2,300.00	1,130.41	3,000.00	6,000.00
2024 010-632-998	EXPENDITURES-CHARITY & IHC	956,000.00	954,381.04	957,500.00	964,500.00
2024 010-665-101	AG AGENT SALARY	28,650.00	28,649.92	30,083.00	32,189.00
2024 010-665-102	FCS AGENT SALARY	28,650.00	14,875.98	30,083.00	32,189.00
2024 010-665-103	4-H AGENT SALARY	28,650.00	17,079.76	30,083.00	32,189.00
2024 010-665-104	EXTENSION SECRETARY SALARY	32,650.00	32,649.76	34,283.00	36,683.00
2024 010-665-105	LONGEVITY	1,300.00	1,300.00	1,400.00	1,500.00
2024 010-665-201	FICA & MEDICARE	9,358.00	7,213.64	9,820.00	10,492.00
2024 010-665-203	COUNTY RETIREMENT	4,755.00	4,749.55	4,641.00	4,964.00
2024 010-665-204	HEALTH INSURANCE	15,645.00	15,644.16	15,645.00	16,528.00
2024 010-665-225	FCS VEHICLE ALLOWANCE	2,400.00	1,246.20	2,400.00	2,400.00
2024 010-665-330	SUPPLIES	10,000.00	10,305.19	10,000.00	11,500.00
2024 010-665-410	CELL PHONE ALLOWANCE	950.00	748.03	950.00	950.00
2024 010-665-420	TELEPHONE	1,350.00	1,125.38	1,350.00	1,350.00
2024 010-665-424	AG AGENT TRAVEL ALLOWANCE	7,500.00	6,719.72	6,000.00	6,500.00
2024 010-665-425	FCS AGENT TRAVEL ALLOWANCE	1,600.00	442.45	1,600.00	1,600.00
2024 010-665-426	4H AGENT TRAVEL ALLOWANCE	4,000.00	352.84	6,000.00	6,500.00
2024 010-665-454	EQUIPMENT OPERATION	11,500.00	11,664.03	11,000.00	12,000.00
2024 010-665-590	BOOK ALLOWANCE	400.00	50.00	400.00	400.00
2024 010-665-997	SUB TOTALS	189,358.00	154,816.61	195,738.00	209,934.00
2024 010-665-998	EXPENDITURES EXTENSION SERVI	189,358.00	154,816.61	195,738.00	209,934.00
2024 010-666-300	EVENT RENTAL EXPENSES	2,000.00	1,173.00	2,000.00	2,000.00
2024 010-666-335	4-H YOUTH EXPENSES	3,500.00	2,797.12	3,500.00	3,500.00
2024 010-666-450	FAIRGROUNDS UPKEEP & UTILITI	2,000.00	464.09	2,000.00	2,000.00
2024 010-666-596	SPRING STOCK SHOW EXPENSES	500.00	293.56	500.00	500.00
2024 010-666-997	SUB TOTALS	8,000.00	4,727.77	8,000.00	8,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-666-998	EXPENDITURES EXTENSION SERVI	8,000.00	4,727.77	8,000.00	8,000.00
2024 010-690-301	PERMANENT RECORDS	50,000.00	50,000.00	42,000.00	42,000.00
2024 010-690-360	TAX COLLECTOR WORK STATION	.00	.00	.00	.00
2024 010-690-440	HAIL ROOFING PROJECTS & EXPE	.00	.00	.00	.00
2024 010-690-456	LEVELLAND: USE OF LANDFILL	25,000.00	25,000.00	25,000.00	25,000.00
2024 010-690-535	SHOW BARN IMPROVEMENTS	1,500.00	.00	1,500.00	1,500.00
2024 010-690-570	CAPITAL OUTLAY OVER 5000	81,757.00	73,880.00	100,000.00	100,000.00
2024 010-690-572	OFFICE EQUIP & MACH PURCHASE	5,000.00	4,432.00	5,000.00	5,000.00
2024 010-690-573	OFFICE FURNITURE PURCHASES	10,000.00	1,393.87	10,000.00	10,000.00
2024 010-690-575	MISC CAP OUTLAY UNDER \$5000	1,000.00	.00	1,000.00	6,310.00
2024 010-690-997	SUB TOTALS	174,257.00	154,705.87	184,500.00	189,810.00
2024 010-690-998	EXPENDITURES-CAPITAL OUTLAY	174,257.00	154,705.87	184,500.00	189,810.00
2024 010-691-998	EXPENDITURES-STATE FEES	.00	.00	.00	.00
2024 010-695-200	TIF FUNDING TO CITY	154,809.00	154,808.25	125,000.00	264,000.00
2024 010-695-300	TEXAS WORKFORCE COMMISSION	.00	.00	.00	.00
2024 010-695-401	OUT-SIDE AUDITOR	32,000.00	32,000.00	36,000.00	36,000.00
2024 010-695-406	HOCKLEY CO APPRAISAL DISTRICT	212,951.00	212,951.00	223,188.00	215,700.00
2024 010-695-997	SUB TOTALS	399,760.00	399,759.25	384,188.00	515,700.00
2024 010-695-998	EXPENDITURES-PROFESSIONAL SE	399,760.00	399,759.25	384,188.00	515,700.00
2024 010-696-495	UNFORESEEN CONTINGENCIES	108,000.00	100,197.96	138,000.00	150,000.00
2024 010-696-997	SUB TOTALS	108,000.00	100,197.96	138,000.00	150,000.00
2024 010-696-998	EXPENDITURES-UNFORESEEN CONT	108,000.00	100,197.96	138,000.00	150,000.00
2024 010-700-012	TRANSFER TO OFFICERS SALARY	5,139,477.00	5,139,477.00	5,431,273.00	5,934,575.00
2024 010-700-017	TRANSFER TO JURY	.00	.00	.00	.00
2024 010-700-025	TRANSFER TO PCT5	.00	5,475.00	.00	.00
2024 010-700-065	TRANSFER TO MPEC I&S	.00	.00	.00	.00
2024 010-700-072	TRANSFER TO MALLETT	500,000.00	500,000.00	565,688.00	575,683.00
2024 010-999-997	SUB TOTALS	5,639,477.00	5,644,952.00	5,996,961.00	6,510,258.00
2024 010-999-999	TOTAL EXPENDITURES	10,968,716.87	10,732,879.74	11,457,188.00	12,447,916.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 011-310-110	CURRENT TAXES M & O COLLECTI	13,799,294.00	14,253,335.10	14,703,199.00	16,560,099.00
2024 011-310-120	DELINQUENT TAXES M & O COLL.	.00	.00	.00	.00
2024 011-319-120	PENALTY ON M & O COLLECTION	.00	.00	.00	.00
2024 011-319-121	INTEREST ON M&O COLLECTIONS	.00	.00	.00	.00
2024 011-360-110	NOW ACCT INTEREST EARNINGS	35,000.00	277,743.17	70,000.00	70,000.00
2024 011-360-120	CD INTEREST EARNINGS	.00	.00	.00	.00
2024 011-360-121	CD INTEREST AIM BANK	.00	274.15	.00	.00
2024 011-360-130	BE SAVINGS INTEREST	.00	.00	.00	.00
2024 011-399-998	EXPENDITURES	13,834,294.00	14,531,352.42	14,773,199.00	16,630,099.00
2024 011-399-999	TOTAL REVENUE	13,834,294.00	14,531,352.42	14,773,199.00	16,630,099.00
2024 011-700-010	TRANSFERS TO GENERAL FUND	9,846,332.00	9,846,332.00	10,617,107.00	11,505,725.00
2024 011-700-017	TRANSFERS TO JURY FUND	494,601.00	494,601.00	540,457.00	559,508.00
2024 011-700-021	TRANSFERS TO R&B #1	618,319.00	618,319.00	715,846.00	789,335.00
2024 011-700-022	TRANSFERS TO R&B #2	618,078.00	618,078.00	709,959.00	793,409.00
2024 011-700-023	TRANSFERS TO R&B #3	576,541.00	576,541.00	665,495.00	755,593.00
2024 011-700-024	TRANSFERS TO R&B #4	611,292.00	611,292.00	704,033.00	786,453.00
2024 011-700-025	TRANSFERS TO R&B #5	52,067.00	52,067.00	54,253.00	55,559.00
2024 011-700-035	TRANSFERS TO LIBRARY FUND	187,064.00	187,064.00	196,049.00	192,143.00
2024 011-700-093	TRANSFER TO PERMANENT IMPROV	795,000.00	795,000.00	500,000.00	1,122,374.00
2024 011-700-100	TRANSFER INTEREST TO GENERAL	35,000.00	35,000.00	70,000.00	70,000.00
2024 011-999-998	EXPENDITURES	13,834,294.00	13,834,294.00	14,773,199.00	16,630,099.00
2024 011-999-999	TOTAL EXPENDITURES	13,834,294.00	13,834,294.00	14,773,199.00	16,630,099.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 012-330-100	CO JUDGE/ATTY STATE SUPPLEMEN	63,700.00	67,200.00	67,200.00	67,200.00
2024 012-330-500	TASK FORCE INDIG DEFENSE GRA	7,000.00	17,429.00	14,000.00	15,000.00
2024 012-333-300	SB22 RURAL SHERIFF GRANT	.00	.00	.00	350,000.00
2024 012-340-100	FEES-COUNTY JUDGE	.00	400.00	.00	.00
2024 012-340-200	FEES-SHERIFF	42,000.00	47,188.60	42,000.00	39,000.00
2024 012-340-300	FEES-COUNTY ATTORNEY	4,000.00	1,186.54	2,000.00	1,000.00
2024 012-340-400	FEES-COUNTY CLERK	130,000.00	151,300.26	130,000.00	140,000.00
2024 012-340-500	FEES-TAX COLLECTOR	80,000.00	89,374.02	80,000.00	80,000.00
2024 012-340-700	FEES-DISTRICT CLERK	35,000.00	30,780.43	25,000.00	27,000.00
2024 012-340-801	FEES-JP PRECINCT #1	30,000.00	33,028.38	30,000.00	25,000.00
2024 012-340-802	FEES-JP PRECINCT #2	4,000.00	4,835.34	4,000.00	4,000.00
2024 012-340-804	FEES-JP PRECINCT #4	15,000.00	10,750.63	15,000.00	12,000.00
2024 012-340-805	FEES-JP PRECINCT #5	70,000.00	60,219.70	65,000.00	60,000.00
2024 012-340-811	CONSTABLE FEES #1	.00	50.00	.00	.00
2024 012-340-812	CONSTABLE FEES #2	400.00	.00	200.00	.00
2024 012-340-814	CONSTABLE FEES #4	800.00	925.00	200.00	500.00
2024 012-340-815	CONSTABLE FEES #5	9,000.00	1,790.00	5,000.00	1,000.00
2024 012-340-900	FEES-CASH BOND	.00	300.00	.00	.00
2024 012-342-100	COMMISSARY ACCT REFUND/PT	.00	.00	.00	.00
2024 012-342-301	NISI SETTLEMENT HOLDING CO A	.00	.00	.00	.00
2024 012-353-102	VEHICLE INSURANCE SETTLEMENT	.00	5,282.30	.00	.00
2024 012-360-100	NOW INTEREST	5,000.00	28,832.81	5,090.00	28,500.00
2024 012-370-300	UNASSIGNED FUNDS-AMENDMENT	.00	.00	.00	.00
2024 012-380-000	CO CLK INTERPLEADER DEP (HOL	.00	.00	.00	.00
2024 012-389-100	MISCELLANEOUS REFUNDS	.00	748.73	.00	.00
2024 012-389-200	OVERAGES/CASH DRAWERS	.00	40.37	.00	.00
2024 012-390-010	TRANSFER FROM GENERAL	5,139,477.00	5,139,477.00	5,431,273.00	5,934,575.00
2024 012-399-998	EXPENDITURES/REVENUE	5,635,377.00	5,691,139.11	5,915,963.00	6,784,775.00
2024 012-399-999	TOTAL REVENUE	5,635,377.00	5,691,139.11	5,915,963.00	6,784,775.00
2024 012-400-101	COUNTY JUDGE SALARY	67,501.00	67,500.68	70,876.00	75,837.00
2024 012-400-104	DEPUTY SALARY	32,650.00	32,649.76	34,283.00	36,683.00
2024 012-400-105	LONGEVITY	500.00	500.00	600.00	700.00
2024 012-400-108	PART TIME LABOR	3,250.00	1,065.00	3,250.00	3,250.00
2024 012-400-110	PART TIME BALIFF	.00	.00	15,225.00	15,225.00
2024 012-400-201	FICA & MEDICARE	9,970.00	9,375.33	11,575.00	12,140.00
2024 012-400-203	COUNTY RETIREMENT	17,610.00	17,606.43	19,012.00	19,974.00
2024 012-400-204	HEALTH INSURANCE	34,445.00	34,444.56	34,445.00	36,496.00
2024 012-400-220	STATE SUPPLEMENT	25,200.00	25,199.98	25,200.00	25,200.00
2024 012-400-222	EXCESS SUPPLEMENT FUNDS	.00	.00	.00	.00
2024 012-400-225	FUEL	1,200.00	1,199.90	1,800.00	1,800.00
2024 012-400-330	OFFICE SUPPLIES	2,600.00	1,909.33	2,600.00	2,600.00
2024 012-400-408	COUNTY COURT APPTD. ATTORNEY	45,000.00	22,075.00	45,000.00	45,000.00
2024 012-400-420	TELEPHONE	.00	.00	700.00	1,175.00
2024 012-400-421	CELL PHONE ALLOWANCE	.00	.00	900.00	900.00
2024 012-400-427	SEMINAR EXPENSE	3,500.00	2,177.73	3,500.00	3,500.00
2024 012-400-496	VARIOUS OTHER COURT EXPENSES	50,000.00	875.00	50,000.00	50,000.00
2024 012-400-997	SUB TOTAL	293,426.00	216,578.70	318,966.00	330,480.00
2024 012-400-998	EXPENDITURES-COUNTY JUDGE	293,426.00	216,578.70	318,966.00	330,480.00
2024 012-403-101	COUNTY CLERK SALARY	58,045.00	58,044.48	60,947.00	65,213.00
2024 012-403-104	DEPUTIES SALARIES	121,744.00	121,743.70	127,831.00	136,780.00
2024 012-403-105	LONGEVITY	3,000.00	3,000.00	3,400.00	3,800.00
2024 012-403-108	PART TIME SALARIES	.00	.00	.00	.00
2024 012-403-201	FICA & MEDICARE	13,985.00	12,980.43	14,705.00	15,782.00
2024 012-403-203	COUNTY RETIREMENT	25,575.00	25,572.10	24,986.00	26,753.00
2024 012-403-204	HEALTH INSURANCE	74,552.00	74,551.68	74,552.00	113,552.00
2024 012-403-225	CAR ALLOWANCE	.00	.00	.00	500.00
2024 012-403-330	OFFICE SUPPLIES	10,500.00	8,507.39	10,500.00	10,500.00
2024 012-403-420	TELEPHONE	1,300.00	950.56	1,500.00	1,520.00
2024 012-403-427	SEMINAR EXPENSE	4,000.00	2,853.06	4,000.00	4,000.00
2024 012-403-430	KOFILE	4,800.00	96.80	4,800.00	4,800.00
2024 012-403-435	BIRTH CERTIFICATES EXPENSE	4,000.00	1,897.78	4,000.00	4,000.00
2024 012-403-997	SUB TOTAL	321,501.00	310,197.98	331,221.00	387,200.00
2024 012-403-998	EXPENDITURES-COUNTY CLERK	321,501.00	310,197.98	331,221.00	387,200.00
2024 012-450-101	DISTRICT CLERK SALARY	58,045.00	58,044.48	60,947.00	65,213.00
2024 012-450-104	DEPUTIES SALARIES	62,348.00	62,278.05	65,466.00	70,048.00
2024 012-450-105	LONGEVITY	4,700.00	4,700.00	4,800.00	2,500.00
2024 012-450-108	PART TIME LABOR	.00	.00	1,500.00	1,500.00
2024 012-450-201	FICA & MEDICARE	9,650.00	8,806.74	10,155.00	10,654.00
2024 012-450-203	COUNTY RETIREMENT	17,502.00	17,490.58	17,060.00	17,910.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 012-450-204	HEALTH INSURANCE	62,083.00	62,082.72	62,083.00	53,106.00
2024 012-450-330	OFFICE SUPPLIES	7,800.00	6,151.44	7,800.00	7,800.00
2024 012-450-420	TELEPHONE	1,400.00	949.23	1,600.00	1,860.00
2024 012-450-427	SEMINAR EXPENSE	2,800.00	2,604.41	2,500.00	2,500.00
2024 012-450-481	DUES	175.00	.00	175.00	175.00
2024 012-450-997	SUB TOTAL	226,503.00	223,107.65	234,086.00	233,266.00
2024 012-450-998	EXPENDITURES-DISTRICT CLERK	226,503.00	223,107.65	234,086.00	233,266.00
2024 012-455-101	JUSTICE PEACE SALARIES	53,939.00	53,938.30	56,636.00	60,600.00
2024 012-455-104	PCT.5 SECRETARY SALARY	32,650.00	29,619.44	34,283.00	36,683.00
2024 012-455-105	LONGEVITY	.00	.00	100.00	200.00
2024 012-455-108	PART TIME LABOR	29,817.00	22,536.72	34,000.00	34,000.00
2024 012-455-201	FICA & MEDICARE	9,260.00	7,759.51	9,965.00	10,457.00
2024 012-455-203	COUNTY RETIREMENT	16,315.00	12,405.77	16,255.00	17,093.00
2024 012-455-204	HEALTH INSURANCE	39,614.00	39,538.80	39,614.00	41,988.00
2024 012-455-225	AUTO MILEAGE EXPENSE	4,400.00	4,399.98	5,200.00	5,200.00
2024 012-455-330	OFFICE SUPPLIES	2,500.00	2,149.76	2,500.00	2,500.00
2024 012-455-355	SERVICE FEES	.00	.00	.00	.00
2024 012-455-420	TELEPHONE	900.00	638.26	1,300.00	1,790.00
2024 012-455-427	SEMINAR EXPENSE	2,183.00	2,183.00	3,000.00	3,000.00
2024 012-455-997	SUB TOTAL	191,578.00	175,169.54	202,853.00	213,511.00
2024 012-455-998	EXPENDITURES-JUSTICE OF PEAC	191,578.00	175,169.54	202,853.00	213,511.00
2024 012-456-101	JUSTICE PEACE SALARIES 1-4	41,721.00	41,719.86	43,806.00	46,872.00
2024 012-456-201	FICA & MEDICARE	4,160.00	3,603.75	4,320.00	4,734.00
2024 012-456-203	COUNTY RETIREMENT	5,840.00	5,836.74	5,700.00	6,094.00
2024 012-456-204	HEALTH INSURANCE	54,858.00	39,654.48	50,149.00	71,335.00
2024 012-456-225	JP AUTO MILEAGE EXPENSE #1-#	12,600.00	12,599.34	15,000.00	15,000.00
2024 012-456-310	JP OFFICE EXPENSE	6,400.00	6,319.63	6,000.00	6,000.00
2024 012-456-330	JP SUPPLIES	3,000.00	1,604.16	3,000.00	3,000.00
2024 012-456-351	SERVICE FEES JP 1	.00	.00	.00	.00
2024 012-456-352	SERVICE FEES JP 2	.00	.00	.00	.00
2024 012-456-354	SERVICE FEES JP 4	.00	.00	.00	.00
2024 012-456-427	JP SEMINAR EXPENSE	3,000.00	2,003.60	3,000.00	3,000.00
2024 012-456-997	SUB TOTAL	131,579.00	113,341.56	130,975.00	156,035.00
2024 012-456-998	EXPENDITURES-JUSTICE PEACE 1	131,579.00	113,341.56	130,975.00	156,035.00
2024 012-475-101	COUNTY ATTORNEY SALARY	58,045.00	58,044.48	60,947.00	65,213.00
2024 012-475-102	ASSISTANT CO ATTY SALARY	50,000.00	41,029.09	52,500.00	56,175.00
2024 012-475-104	DEPUTIES SALARIES	92,046.00	92,045.72	96,649.00	103,414.00
2024 012-475-105	LONGEVITY	4,600.00	4,600.00	4,500.00	4,800.00
2024 012-475-201	FICA & MEDICARE	18,607.00	17,542.54	19,630.00	20,778.00
2024 012-475-203	COUNTY RETIREMENT	34,025.00	34,236.31	33,358.00	35,309.00
2024 012-475-204	HEALTH INSURANCE	94,866.00	92,298.72	93,372.00	99,064.00
2024 012-475-220	COUNTY ATTY STATE SUPPLEMENT	49,000.00	48,999.68	42,000.00	42,000.00
2024 012-475-330	OFFICE SUPPLIES	7,000.00	6,437.53	7,000.00	7,000.00
2024 012-475-420	TELEPHONE	1,300.00	951.27	1,500.00	1,790.00
2024 012-475-427	SEMINAR EXPENSE	2,500.00	385.00	2,500.00	2,500.00
2024 012-475-481	DUES	300.00	.00	300.00	410.00
2024 012-475-997	SUB TOTAL	412,289.00	396,570.34	414,256.00	438,453.00
2024 012-475-998	EXPENDITURES-COUNTY ATTORNEY	412,289.00	396,570.34	414,256.00	438,453.00
2024 012-497-101	TREASURER SALARY	58,045.00	58,044.48	60,947.00	65,213.00
2024 012-497-104	DEPUTY SALARY	32,650.00	32,649.76	34,283.00	36,683.00
2024 012-497-105	LONGEVITY	500.00	500.00	600.00	700.00
2024 012-497-108	PART TIME SALARY	260.00	260.00	1,000.00	1,000.00
2024 012-497-201	FICA & MEDICARE	7,092.00	6,858.73	7,550.00	8,063.00
2024 012-497-203	COUNTY RETIREMENT	12,660.00	12,445.63	12,460.00	13,338.00
2024 012-497-204	HEALTH INSURANCE	34,445.00	34,444.56	34,445.00	36,496.00
2024 012-497-225	CAR ALLOWANCE	1,800.00	1,799.98	1,800.00	1,800.00
2024 012-497-330	SUPPLIES	3,400.00	3,359.39	2,500.00	2,500.00
2024 012-497-331	BANKING EXPENSES	2,000.00	1,474.99	2,000.00	2,000.00
2024 012-497-420	TELEPHONE	427.00	316.41	600.00	620.00
2024 012-497-427	SEMINAR EXPENSE	4,500.00	4,289.56	4,500.00	4,500.00
2024 012-497-480	DUES	250.00	250.00	210.00	250.00
2024 012-497-997	SUB TOTAL	158,029.00	156,693.49	162,895.00	173,163.00
2024 012-497-998	EXPENDITURES-TREASURER	158,029.00	156,693.49	162,895.00	173,163.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 012-499-101	TAX COLLECTOR SALARY	58,045.00	58,044.48	60,947.00	65,213.00
2024 012-499-104	DEPUTIES SALARIES	210,838.00	210,762.94	221,380.00	236,877.00
2024 012-499-105	LONGEVITY	2,000.00	2,000.00	2,700.00	3,400.00
2024 012-499-108	PART TIME DEPUTIES SALARIES	.00	.00	.00	.00
2024 012-499-150	SUB STATION EXPENSES	2,600.00	2,034.50	2,600.00	2,600.00
2024 012-499-201	FICA & MEDICARE	20,725.00	19,488.03	21,810.00	23,568.00
2024 012-499-203	COUNTY RETIREMENT	37,900.00	37,886.15	37,056.00	39,714.00
2024 012-499-204	HEALTH INSURANCE	142,947.00	142,946.88	142,947.00	151,473.00
2024 012-499-330	SUPPLIES	25,000.00	21,752.13	23,900.00	18,900.00
2024 012-499-333	CASH DRAWER / SHORT AND LONG	.00	.00	.00	.00
2024 012-499-420	TELEPHONE	1,750.00	1,276.01	2,850.00	3,125.00
2024 012-499-427	SEMINAR EXPENSE	3,000.00	1,452.12	3,000.00	8,000.00
2024 012-499-481	DUES	150.00	125.00	150.00	150.00
2024 012-499-997	SUB TOTAL	504,955.00	497,768.24	519,340.00	553,020.00
2024 012-499-998	EXPENDITURES--TAX COLLECTOR	504,955.00	497,768.24	519,340.00	553,020.00
2024 012-560-101	SHERIFF SALARY	58,045.00	58,044.48	60,947.00	65,213.00
2024 012-560-102	LE SALARIES	498,570.00	498,308.47	523,494.00	555,950.00
2024 012-560-106	SECRETARY SALARY	32,456.00	32,451.63	34,079.00	36,464.00
2024 012-560-107	LONGEVITY	4,000.00	3,900.00	5,100.00	4,900.00
2024 012-560-108	HOLIDAY PAY	26,770.00	26,778.90	30,662.00	39,244.00
2024 012-560-114	OVERTIME SALARY DEPUTIES	25,000.00	20,389.17	20,000.00	25,000.00
2024 012-560-201	LE FICA & MEDICARE	48,950.00	46,286.35	51,590.00	55,216.00
2024 012-560-203	LE COUNTY RETIREMENT	89,516.00	89,516.77	87,660.00	93,831.00
2024 012-560-204	HEALTH INSURANCE	228,436.00	228,337.44	229,336.00	247,129.00
2024 012-560-205	CLOTHING ALLOWANCE	4,500.00	2,064.42	4,500.00	4,500.00
2024 012-560-300	QUALIFICATION SUPPLIES	4,000.00	423.98	4,000.00	4,000.00
2024 012-560-330	OFFICE SUPPLIES	10,000.00	9,514.57	10,000.00	10,000.00
2024 012-560-391	DRUG DOG UPKEEP	.00	.00	.00	.00
2024 012-560-405	PRE EMPLOYMENT TESTING	500.00	.00	500.00	500.00
2024 012-560-420	TELEPHONE	3,000.00	1,897.05	3,000.00	4,182.00
2024 012-560-422	MOBILE PHONE EXPENSE	11,000.00	10,714.33	11,000.00	11,000.00
2024 012-560-427	LE TRAINING	11,900.00	11,788.87	11,000.00	11,000.00
2024 012-560-450	EQUIPMENT	29,000.00	24,725.18	39,000.00	45,000.00
2024 012-560-453	RADIO MAINTENANCE	3,000.00	3,000.00	3,000.00	3,000.00
2024 012-560-454	VEHICLE MAINTENANCE	34,000.00	33,588.52	30,000.00	40,000.00
2024 012-560-455	FUEL	91,000.00	90,526.05	100,000.00	100,000.00
2024 012-560-496	CAPITAL OUTLAY	15,000.00	14,915.00	.00	.00
2024 012-560-997	SUB TOTAL	1,228,643.00	1,207,171.18	1,258,868.00	1,356,129.00
2024 012-560-998	EXPENDITURES-SHERIFF	1,228,643.00	1,207,171.18	1,258,868.00	1,356,129.00
2024 012-561-125	DETENTION STAFF SALARIES	647,660.00	606,814.04	731,228.00	781,894.00
2024 012-561-126	DETENTION STAFF OVERTIME	60,000.00	57,749.27	55,000.00	60,000.00
2024 012-561-127	LONGEVITY	9,200.00	8,700.00	8,100.00	7,400.00
2024 012-561-128	DETENTION STAFF HOLIDAY PAY	37,376.00	32,646.35	42,812.00	48,871.00
2024 012-561-129	PART TIME SALARY	.00	.00	9,500.00	10,000.00
2024 012-561-201	FICA & MEDICARE	55,740.00	52,302.05	64,770.00	69,092.00
2024 012-561-203	COUNTY RETIREMENT	103,245.00	98,709.48	110,065.00	116,459.00
2024 012-561-204	HEALTH INSURANCE	231,554.00	229,525.90	268,892.00	297,727.00
2024 012-561-205	CLOTHING ALLOWANCE	5,000.00	2,497.53	5,000.00	5,000.00
2024 012-561-330	OFFICE SUPPLIES	9,000.00	8,869.40	8,000.00	8,000.00
2024 012-561-405	PSYCHOLOGICAL EVALUATIONS	2,000.00	1,973.00	1,500.00	1,500.00
2024 012-561-408	INMATE MEDICAL	5,000.00	876.60	5,000.00	5,000.00
2024 012-561-420	TELEPHONE	1,500.00	1,037.49	1,500.00	3,840.00
2024 012-561-422	MOBILE PHONE EXPENSE	965.00	627.98	965.00	961.00
2024 012-561-425	PRISONER TRANSPORT	10,000.00	8,446.84	10,000.00	10,000.00
2024 012-561-427	TRAINING/SEMINAR EXPENSE	9,000.00	4,923.61	9,000.00	10,000.00
2024 012-561-450	EQUIPMENT OPERATION	7,000.00	5,049.27	7,000.00	7,000.00
2024 012-561-465	INMATE HOUSING OUT OF COUNTY	382,295.00	382,295.00	400,000.00	490,000.00
2024 012-561-531	JAIL EXPENSES	40,000.00	36,164.46	40,000.00	45,000.00
2024 012-561-590	PRISONER KEEP	80,000.00	81,323.71	90,000.00	95,000.00
2024 012-561-997	SUB TOTAL DETENTION	1,696,535.00	1,620,531.98	1,868,332.00	2,072,744.00
2024 012-561-998	EXPENDITURES-DETENTION	1,696,535.00	1,620,531.98	1,868,332.00	2,072,744.00
2024 012-562-104	SB22 LE INCENTIVE PAY	.00	.00	.00	50,000.00
2024 012-562-125	SB22 DET INCENTIVE PAY	.00	.00	.00	30,000.00
2024 012-562-129	SB22 PART TIME ANALYST-INTER	.00	.00	.00	20,000.00
2024 012-562-201	SB22 FICA & MEDICARE	.00	.00	.00	8,415.00
2024 012-562-203	SB22 RETIREMENT	.00	.00	.00	11,700.00
2024 012-562-220	SB22 SHERIFF SUPPLEMENT	.00	.00	.00	10,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 012-562-499	SB22 FIREARMS/SAFETY	.00	.00	.00	219,885.00
2024 012-562-997	SUB TOTAL SB22 SHERIFF GRANT	.00	.00	.00	350,000.00
2024 012-562-998	EXPENDITURES--SB22 SO GRANT	.00	.00	.00	350,000.00
2024 012-570-101	JUVENILE OFFICER SALARY	62,239.00	62,238.80	62,239.00	62,239.00
2024 012-570-102	ASSISTANT OFFICER SALARY	46,530.00	46,529.60	46,530.00	46,530.00
2024 012-570-103	ASSISTANT OFFICER SALARY #3	37,283.00	33,426.43	37,283.00	37,283.00
2024 012-570-105	LONGEVITY	3,500.00	3,500.00	3,600.00	3,800.00
2024 012-570-107	JUVENILE BOARD ALLOWANCE	1,200.00	1,200.00	1,200.00	1,200.00
2024 012-570-201	FICA & MEDICARE	11,533.00	10,717.71	11,545.00	11,556.00
2024 012-570-203	COUNTY RETIREMENT	20,925.00	20,550.80	19,613.00	19,637.00
2024 012-570-204	HEALTH INSURANCE	55,258.00	53,953.68	55,258.00	58,598.00
2024 012-570-330	OFFICE SUPPLIES	1,000.00	899.46	1,000.00	1,000.00
2024 012-570-333	OPERATIONAL EXPENSES (REIMBU	.00	.00	.00	.00
2024 012-570-335	CSRP/EQUIPMENT & SUPPLIES	200.00	.00	200.00	200.00
2024 012-570-339	FIRE ARM QUALIFING	2,000.00	1,874.00	2,000.00	2,000.00
2024 012-570-351	YOUTH COUNSELING	3,880.00	1,137.50	5,000.00	5,000.00
2024 012-570-354	DRUG INTERVENTION	2,500.00	.00	2,500.00	2,500.00
2024 012-570-420	TELEPHONE	1,600.00	1,422.98	1,600.00	1,600.00
2024 012-570-426	TRAVEL	750.00	9.12	750.00	750.00
2024 012-570-441	UTILITIES/613 AVE G	5,620.00	5,667.12	5,500.00	5,500.00
2024 012-570-480	PHYS/DENTAL/MEDICAL	1,500.00	79.95	1,500.00	1,500.00
2024 012-570-485	RESIDENTIAL POST ADJUD SERVI	10,000.00	10,000.00	10,000.00	10,000.00
2024 012-570-486	PRE-COURT SECURE DETENTION	35,000.00	13,292.77	35,000.00	35,000.00
2024 012-570-997	SUB TOTAL	302,518.00	266,499.92	302,318.00	305,893.00
2024 012-570-998	EXPENDITURES--JUVENILE OFFICE	302,518.00	266,499.92	302,318.00	305,893.00
2024 012-571-108	PART TIME LABOR	.00	.00	.00	19,604.00
2024 012-571-201	FICA & MEDICARE	.00	.00	.00	1,500.00
2024 012-571-203	COUNTY RETIREMENT	.00	.00	.00	2,550.00
2024 012-571-420	TELEPHONE & INTERNET	1,700.00	1,265.64	1,700.00	2,304.00
2024 012-571-998	EXPENDITURES--PROBATION ADULT	1,700.00	1,265.64	1,700.00	25,958.00
2024 012-572-101	CONSTABLE 1 SALARY	6,776.00	6,775.34	7,115.00	7,613.00
2024 012-572-102	CONSTABLE 2 SALARY	12,855.00	12,854.66	13,498.00	14,443.00
2024 012-572-104	CONSTABLE 4 SALARY	8,817.00	8,816.60	9,258.00	9,906.00
2024 012-572-105	CONSTABLE 5 SALARY	19,027.00	19,026.28	19,978.00	21,377.00
2024 012-572-201	FICA & MEDICARE	4,475.00	4,006.02	4,635.00	4,917.00
2024 012-572-203	COUNTY RETIREMENT	6,645.00	6,641.70	6,483.00	6,935.00
2024 012-572-204	HEALTH INSURANCE	68,890.00	68,889.12	68,848.00	84,163.00
2024 012-572-221	CONST 1 MILEAGE ALLOWANCE	900.00	900.12	900.00	900.00
2024 012-572-222	CONSTABLE 2 MILEAGE ALLOWANC	2,000.00	1,999.92	2,000.00	2,000.00
2024 012-572-224	CONST 4 MILEAGE ALLOWANCE	1,728.00	1,727.96	1,728.00	1,728.00
2024 012-572-225	CONST.5 MILEAGE ALLOWANCE	6,300.00	6,299.80	6,300.00	6,300.00
2024 012-572-300	QUALIFICATION SUPPLIES CONST	.00	.00	900.00	900.00
2024 012-572-330	SUPPLIES	958.00	530.00	1,000.00	1,000.00
2024 012-572-421	CELL PHONES CONST 1-4	1,450.00	1,440.66	1,450.00	1,441.00
2024 012-572-426	SEMINAR EXPENSE CONST 2	.00	.00	760.00	.00
2024 012-572-427	SEMINAR EXPENSE	300.00	60.00	300.00	300.00
2024 012-572-997	SUB TOTAL	141,121.00	139,968.18	145,153.00	163,923.00
2024 012-572-998	EXPENDITURES--CONSTABLES	141,121.00	139,968.18	145,153.00	163,923.00
2024 012-695-997	SUB TOTAL	.00	.00	.00	.00
2024 012-700-400	UNFORESEEN CONTINGENCIES	25,000.00	2,396.19	25,000.00	25,000.00
2024 012-700-997	SUB TOTAL	25,000.00	2,396.19	25,000.00	25,000.00
2024 012-700-998	EXPENDITURES--UNFORESEEN CONT	25,000.00	2,396.19	25,000.00	25,000.00
2024 012-999-997	SUB TOTAL/EXPENDITURES	.00	.00	.00	.00
2024 012-999-998	EXPENDITURES	.00	.00	.00	.00
2024 012-999-999	TOTAL EXPENDITURES	5,635,377.00	5,327,260.59	5,915,963.00	6,784,775.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 013-340-000	AUTO REGISTRATION FEES	360,000.00	361,339.68	360,000.00	360,000.00
2024 013-360-100	NOW ACCOUNT INTEREST EARNED	.00	4,573.69	.00	.00
2024 013-399-999	TOTAL REVENUE:AUTO REGISTRAT	360,000.00	365,913.37	360,000.00	360,000.00
2024 013-700-021	DISBURSEMENT OF FUNDS: R&B #	90,000.00	90,000.00	90,000.00	90,000.00
2024 013-700-022	DISBURSEMENT OF FUNDS: R&B #	90,000.00	90,000.00	90,000.00	90,000.00
2024 013-700-023	DISBURSEMENT OF FUNDS: R&B #	90,000.00	90,000.00	90,000.00	90,000.00
2024 013-700-024	DISBURSEMENT OF FUNDS: R&B #	90,000.00	90,000.00	90,000.00	90,000.00
2024 013-999-999	TOTAL EXPENDITURES	360,000.00	360,000.00	360,000.00	360,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 014-310-000	REVENUE FROM GENERAL/AD VAL	943,000.00	943,000.00	944,500.00	948,500.00
2024 014-360-100	NOW INTEREST EARNED	500.00	3,722.59	1,000.00	2,000.00
2024 014-388-100	VARIOUS REFUNDS	.00	102.09	.00	.00
2024 014-389-100	MISCELLANEOUS REVENUE	.00	.00	.00	.00
2024 014-399-997	SUB TOTALS	943,500.00	946,824.68	945,500.00	950,500.00
2024 014-399-998	TOTAL REVENUE	943,500.00	946,824.68	945,500.00	950,500.00
2024 014-399-999	TOTAL REVENUE	943,500.00	946,824.68	945,500.00	950,500.00
2024 014-641-392	RX DRUGS	62,000.00	58,832.39	70,000.00	75,000.00
2024 014-641-395	LABORATORY & X-RAY	23,000.00	22,546.82	15,000.00	30,000.00
2024 014-641-404	UNCOMPENSATED MEDICAL CARE	467,500.00	467,500.00	467,500.00	472,500.00
2024 014-641-405	PHYSICIAN	43,000.00	31,932.11	45,500.00	45,500.00
2024 014-641-410	RURAL HEALTH CLINIC SERVICES	12,500.00	12,327.22	10,000.00	15,000.00
2024 014-641-415	OPTIONAL SERVICES	24,500.00	23,965.43	15,000.00	28,000.00
2024 014-641-460	HOSPITAL IN PATIENT	150,000.00	146,930.47	100,000.00	100,000.00
2024 014-641-466	HOSPITAL OUT PATIENT	50,000.00	36,719.98	100,000.00	100,000.00
2024 014-641-495	OTHER	1,000.00	.00	16,000.00	.00
2024 014-641-590	INMATE MEDICAL/PRISON CARE	110,000.00	26,743.35	106,500.00	84,500.00
2024 014-641-997	SUB TOTAL	943,500.00	827,497.77	945,500.00	950,500.00
2024 014-641-998	EXPENDITURES - IHC	943,500.00	827,497.77	945,500.00	950,500.00
2024 014-999-999	TOTAL EXPENDITURES	943,500.00	827,497.77	945,500.00	950,500.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 017-310-110	CURRENT AD VALOREM TAXES	494,601.00	494,601.00	540,457.00	559,508.00
2024 017-330-500	TASK FORCE INDIG DEFENSE GRA	7,000.00	17,429.00	14,000.00	15,000.00
2024 017-340-350	RESTITUTION	.00	.00	.00	.00
2024 017-340-905	JURY FEES	700.00	3,001.54	1,000.00	2,000.00
2024 017-345-304	JUROR REIMBURSEMENT FROM STA	2,900.00	11,764.00	3,000.00	6,000.00
2024 017-350-100	STENO FEES	3,000.00	3,435.00	3,000.00	3,000.00
2024 017-360-100	NOW INTEREST	1,300.00	5,240.54	1,300.00	5,000.00
2024 017-370-400	UNASSIGNED FUNDS	.00	.00	.00	.00
2024 017-380-125	MISCELLANEOUS	.00	.00	.00	.00
2024 017-390-010	TRANSFER FROM GENERAL	.00	.00	.00	.00
2024 017-399-999	ACTUAL REVENUE - JURY FUND	509,501.00	535,471.08	562,757.00	590,508.00
2024 017-426-485	PETIT JURORS COUNTY COURT	3,000.00	.00	3,000.00	3,000.00
2024 017-426-997	SUB TOTAL	3,000.00	.00	3,000.00	3,000.00
2024 017-426-998	EXPENDITURES COUNTY COURT	3,000.00	.00	3,000.00	3,000.00
2024 017-435-101	SUPPLEMENTAL ALLOWANCE-JUDGE	5,621.00	5,620.16	5,902.00	6,315.00
2024 017-435-103	COURT ADMINISTRATOR SALARY	37,054.00	37,053.90	41,542.00	41,631.00
2024 017-435-105	LONGEVITY	258.00	258.00	516.00	988.00
2024 017-435-108	PART TIME LABOR	1,300.00	1,306.50	1,300.00	1,300.00
2024 017-435-110	PART TIME BALIFF	.00	.00	22,475.00	22,475.00
2024 017-435-111	COURT REPORTER SALARY	64,065.00	61,051.52	67,268.00	71,976.00
2024 017-435-150	VISITING JUDGES EXPENSE	1,000.00	33.64	1,000.00	1,000.00
2024 017-435-201	FICA & MEDICARE	8,290.00	8,210.94	10,718.00	11,145.00
2024 017-435-203	COUNTY RETIREMENT	14,970.00	14,968.68	18,077.00	18,641.00
2024 017-435-204	HEALTH INSURANCE	23,951.00	23,875.68	27,620.00	41,988.00
2024 017-435-228	JUDICAL WEST TX REGION PUB D	5,949.00	4,592.00	5,949.00	8,989.00
2024 017-435-229	ASSESSMENT-NINTH JUDICIAL CR	4,110.00	4,109.44	4,110.00	4,418.00
2024 017-435-330	SUPPLIES	6,000.00	2,863.64	6,000.00	6,000.00
2024 017-435-332	CD ROM EXPENSE	.00	.00	.00	.00
2024 017-435-333	VARIOUS OTHER JURY EXPENSES	30,000.00	29,417.54	25,000.00	25,000.00
2024 017-435-343	DEFENSE ATTORNEY EXPENSES	6,500.00	.00	6,500.00	6,500.00
2024 017-435-400	CAPITAL MURDER COURT CASES	9,799.00	201,435.75	11,000.00	11,000.00
2024 017-435-405	COMPETENCY EXPENSE	6,950.00	6,950.00	3,500.00	3,500.00
2024 017-435-407	COURT REPORTING SERVICES	1,420.00	1,419.84	1,000.00	1,000.00
2024 017-435-408	COURT APPOINTED ATTORNEYS	130,000.00	96,528.50	130,000.00	130,000.00
2024 017-435-409	CPS COURT CASES	111,904.00	72,502.86	132,820.00	136,000.00
2024 017-435-420	TELEPHONE	860.00	636.12	960.00	1,142.00
2024 017-435-427	CONFERENCE EXPENSE	2,000.00	1,009.76	2,000.00	2,000.00
2024 017-435-480	JUROR DONATION/CVC FUND/STAT	.00	172.50	.00	.00
2024 017-435-482	FAMILY OUTREACH JUROR DONATI	.00	480.00-	.00	.00
2024 017-435-483	COUNTY CHILD WELFARE JUROR D	.00	400.00-	.00	.00
2024 017-435-485	PETIT JURORS DISTRICT COURT	26,500.00	6,030.00	26,500.00	26,500.00
2024 017-435-488	GRAND JURORS	7,000.00	5,810.00	7,000.00	7,000.00
2024 017-435-573	CAPITAL OUTLAY UNDER \$5000	.00	.00	.00	.00
2024 017-435-997	SUB TOTAL	505,501.00	584,976.97	558,757.00	586,508.00
2024 017-435-998	EXPENDITURES - DISTRICT COUR	505,501.00	584,976.97	558,757.00	586,508.00
2024 017-455-485	PETIT JURORS JUSTICE COURT	1,000.00	465.00	1,000.00	1,000.00
2024 017-455-998	EXPENDITURES - JUSTICE COURT	1,000.00	465.00	1,000.00	1,000.00
2024 017-465-998	EXPENDITURES - OTHER	.00	.00	.00	.00
2024 017-999-999	TOTAL EXPENDITURES-JURY FUND	509,501.00	585,441.97	562,757.00	590,508.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 021-310-110	CURRENT AD VALOREM TAXES	618,319.00	618,319.00	715,846.00	789,335.00
2024 021-321-205	AUTO REGISTRATION REVENUE	90,000.00	90,000.00	90,000.00	90,000.00
2024 021-321-310	EXTRA FEE ACCOUNT REVENUE	60,000.00	52,000.00	50,000.00	50,000.00
2024 021-321-400	OVERWEIGHT AXLE FEES	20,000.00	24,850.64	22,000.00	22,000.00
2024 021-330-300	FEMA GRANT FUNDS	.00	.00	.00	.00
2024 021-334-300	STATE LATERAL REVENUE	8,500.00	8,496.01	8,500.00	8,400.00
2024 021-360-000	INTEREST EARNED	1,500.00	5,980.09	2,000.00	6,000.00
2024 021-360-085	CTIF GRANT FUNDS REIMBURSEME	.00	9,785.60	.00	.00
2024 021-364-000	SALES OF ASSETS	.00	.00	.00	.00
2024 021-365-100	MISCELLANEOUS REVENUE AND RE	.00	26,629.17	.00	.00
2024 021-370-400	UNASSIGNED FUNDS	.00	.00	.00	100,000.00
2024 021-399-998	ACTUAL REVENUE	798,319.00	836,060.51	888,346.00	1,065,735.00
2024 021-399-999	TOTAL REVENUE - PRECINCT #1	798,319.00	836,060.51	888,346.00	1,065,735.00
2024 021-611-101	COMMISSIONER SALARY	55,837.00	55,836.04	58,628.00	62,732.00
2024 021-611-105	LONGEVITY	2,600.00	2,500.00	2,600.00	1,100.00
2024 021-611-113	ROAD WORKERS SALARIES	243,809.00	168,573.39	255,999.00	273,918.00
2024 021-611-114	TEMPORARY SALARIES	1,000.00	583.55	1,000.00	1,000.00
2024 021-611-201	SOCIAL SECURITY	24,035.00	17,863.61	25,270.00	26,833.00
2024 021-611-203	RETIREMENT	42,300.00	31,826.82	41,242.00	43,908.00
2024 021-611-204	HEALTH INSURANCE	74,719.00	73,046.00	105,388.00	108,025.00
2024 021-611-225	CAR ALLOWANCE	10,800.00	10,799.88	12,000.00	12,000.00
2024 021-611-330	MATERIAL & SUPPLIES	98,905.60	89,461.29	80,000.00	80,000.00
2024 021-611-350	RADIOS	2,000.00	1,818.00	2,000.00	2,000.00
2024 021-611-421	CELL PHONE ALLOWANCES	2,882.00	1,923.08	2,882.00	2,882.00
2024 021-611-425	MOTOR FUEL	93,000.00	91,999.80	100,000.00	100,000.00
2024 021-611-450	PARTS & REPAIRS	34,000.00	30,679.43	25,000.00	65,000.00
2024 021-611-451	TIRES & TUBES	12,000.00	11,682.37	12,000.00	22,000.00
2024 021-611-480	EQUIPMENT RENTAL	.00	.00	.00	.00
2024 021-611-573	CAPITAL OUTLAY OVER \$5000	129,337.00	128,650.00	164,337.00	264,337.00
2024 021-611-574	CAPITAL OUTLAY UNDER \$5000	.00	.00	.00	.00
2024 021-611-997	SUB TOTAL	827,224.60	717,243.26	888,346.00	1,065,735.00
2024 021-999-999	TOTAL EXPENDITURES-R & B #1	827,224.60	717,243.26	888,346.00	1,065,735.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 022-310-110	CURRENT AD VALOREM TAXES	618,078.00	618,078.00	709,959.00	793,409.00
2024 022-321-205	AUTO REGISTRATION REVENUE	90,000.00	90,000.00	90,000.00	90,000.00
2024 022-321-310	EXTRA FEE ACCOUNT REVENUE	60,000.00	52,000.00	50,000.00	50,000.00
2024 022-321-400	OVERWEIGHT AXLE FEES	20,000.00	24,850.64	22,000.00	22,000.00
2024 022-330-300	FEMA GRANT FUNDS	.00	.00	.00	.00
2024 022-334-300	STATE LATERAL REVENUE	8,500.00	8,496.01	8,500.00	8,400.00
2024 022-360-000	INTEREST EARNED	2,000.00	7,783.97	3,500.00	9,000.00
2024 022-360-085	CTIF GRANT FUNDS REIMBURSEME	.00	167,497.90	.00	.00
2024 022-364-000	SALES OF ASSETS	.00	.00	.00	.00
2024 022-365-100	MISCELLANEOUS REVENUE & REFU	.00	11,667.74	.00	.00
2024 022-370-400	UNASSIGNED FUNDS	83,135.00	.00	83,135.00	83,135.00
2024 022-399-997	SUB TOTAL	881,713.00	980,374.26	967,094.00	1,055,944.00
2024 022-399-999	TOTAL REVENUE - PRECINCT #2	881,713.00	980,374.26	967,094.00	1,055,944.00
2024 022-612-101	COMMISSIONER SALARY	55,837.00	55,836.04	58,628.00	62,732.00
2024 022-612-105	LONGEVITY	5,300.00	5,300.00	4,500.00	5,100.00
2024 022-612-113	ROAD WORKERS SALARIES	243,809.00	243,061.29	255,999.00	273,918.00
2024 022-612-201	SOCIAL SECURITY	24,160.00	23,199.62	25,340.00	27,062.00
2024 022-612-203	RETIREMENT	42,670.00	42,558.05	41,490.00	44,428.00
2024 022-612-204	HEALTH INSURANCE	112,155.00	106,867.34	112,155.00	122,822.00
2024 022-612-225	CAR ALLOWANCE	10,800.00	10,799.88	12,000.00	12,000.00
2024 022-612-330	MATERIAL & SUPPLIES	247,497.90	218,606.01	80,000.00	80,000.00
2024 022-612-421	CELL ALLOWANCES	2,882.00	2,842.01	2,882.00	2,882.00
2024 022-612-425	MOTOR FUEL	115,000.00	105,468.75	100,000.00	100,000.00
2024 022-612-441	UTILITIES R&B #2 COUNTY SHOP	5,100.00	4,741.92	4,100.00	5,000.00
2024 022-612-450	PARTS & REPAIRS	45,000.00	43,441.57	30,000.00	80,000.00
2024 022-612-451	TIRES & TUBES	10,000.00	4,952.34	10,000.00	10,000.00
2024 022-612-573	CAPTIAL OUTLAY OVER \$5000	129,000.00	.00	230,000.00	230,000.00
2024 022-612-574	CAPITAL OUTLAY UNDER \$5000	.00	.00	.00	.00
2024 022-612-997	SUB TOTAL	1,049,210.90	867,674.82	967,094.00	1,055,944.00
2024 022-612-998	EXPENDITURES ROAD & BRIDGE #	1,049,210.90	867,674.82	967,094.00	1,055,944.00
2024 022-622-496	LAT RD - CONSTRUCTION CONTRA	.00	.00	.00	.00
2024 022-999-999	TOTAL EXPENDITURES-R & B #2	1,049,210.90	867,674.82	967,094.00	1,055,944.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 023-310-110	CURRENT AD VALOREM TAXES	576,541.00	576,541.00	665,495.00	755,593.00
2024 023-321-205	AUTO REGISTRATION REVENUE	90,000.00	90,000.00	90,000.00	90,000.00
2024 023-321-310	EXTRA FEE ACCOUNT REVENUE	60,000.00	52,000.00	50,000.00	50,000.00
2024 023-321-400	OVERWEIGHT AXLE FEES	20,000.00	24,850.64	22,000.00	22,000.00
2024 023-330-300	FEMA GRANT FUNDS	.00	.00	.00	.00
2024 023-334-300	STATE LATERAL REVENUE	8,500.00	8,496.01	8,500.00	8,400.00
2024 023-360-000	INTEREST EARNED	6,000.00	15,082.95	8,000.00	30,000.00
2024 023-360-085	CTIF GRANT FUNDS REIMBURSEME	.00	168,774.80	.00	.00
2024 023-364-000	CALICHE SALES REVENUE	90,000.00	146,420.00	90,000.00	60,000.00
2024 023-365-100	MISCELLANEOUS REVENUE/REFUND	.00	256.24	.00	.00
2024 023-370-400	UNASSIGNED FUNDS	280,000.00	.00	280,000.00	280,000.00
2024 023-399-999	TOTAL REVENUE - PRECINCT #3	1,131,041.00	1,082,421.64	1,213,995.00	1,295,993.00
2024 023-613-101	COMMISSIONER SALARY	55,837.00	55,836.04	58,628.00	62,732.00
2024 023-613-105	LONGEVITY	4,100.00	4,100.00	4,600.00	4,800.00
2024 023-613-110	PART TIME	20,000.00	6,604.00	20,000.00	20,000.00
2024 023-613-113	ROAD WORKERS SALARIES	243,809.00	243,126.03	255,999.00	273,918.00
2024 023-613-201	SOCIAL SECURITY	25,600.00	24,301.69	26,875.00	28,568.00
2024 023-613-203	RETIREMENT	45,300.00	42,399.23	44,102.00	45,689.00
2024 023-613-204	HEALTH INSURANCE	113,713.00	112,873.04	109,909.00	116,404.00
2024 023-613-225	CAR ALLOWANCE	10,800.00	10,799.88	12,000.00	12,000.00
2024 023-613-330	MATERIALS & SUPPLIES	5,000.00	1,887.36	5,000.00	5,000.00
2024 023-613-350	CELL PHONE ALLOWANCE	2,882.00	2,840.47	2,882.00	2,882.00
2024 023-613-425	MOTOR FUEL	137,000.00	127,650.92	135,000.00	135,000.00
2024 023-613-441	UTILITIES	15,000.00	10,035.49	15,000.00	15,000.00
2024 023-613-445	MINING OPERATION EXPENSES	100,000.00	22,522.13	100,000.00	100,000.00
2024 023-613-450	PARTS & REPAIRS	35,000.00	33,827.44	25,000.00	75,000.00
2024 023-613-451	TIRES & TUBES	12,000.00	10,396.38	15,000.00	15,000.00
2024 023-613-480	EQUIPMENT RENTAL	2,000.00	1,890.00	2,000.00	2,000.00
2024 023-613-496	CONSTRUCTION CONTRACTS	171,774.80	63,106.26	55,000.00	55,000.00
2024 023-613-573	CAPITAL OUTLAY OVER \$5000	300,000.00	120,000.00	327,000.00	327,000.00
2024 023-613-574	CAPITAL OUTLAY UNDER \$5000	.00	.00	.00	.00
2024 023-999-999	TOTAL EXPENDITURES - R & B #	1,299,815.80	894,196.36	1,213,995.00	1,295,993.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 024-310-110	CURRENT AD VALOREM TAXES	611,292.00	611,292.00	704,033.00	786,453.00
2024 024-321-205	AUTO REGISTRATION REVENUE	90,000.00	90,000.00	90,000.00	90,000.00
2024 024-321-310	EXTRA FEE ACCOUNT REVENUE	60,000.00	52,000.00	50,000.00	50,000.00
2024 024-321-400	OVERWIEGHT AXLE FEES	20,000.00	24,850.64	22,000.00	22,000.00
2024 024-330-300	FEMA GRANT FUNDS	.00	.00	.00	.00
2024 024-334-300	STATE LATERAL REVENUE	8,500.00	8,496.02	8,500.00	8,400.00
2024 024-360-000	INTEREST EARNED	1,500.00	3,586.40	2,000.00	6,000.00
2024 024-360-085	CTIF GRANT FUNDS REIMBURSEME	.00	70,412.77	.00	.00
2024 024-364-000	SALE OF ASSETS/AUCTION PROCE	.00	16,000.00	.00	.00
2024 024-365-100	MISCELLANEOUS REVENUE & REFU	.00	10,841.33	.00	.00
2024 024-370-400	UNASSIGNED FUNDS	.00	.00	.00	100,000.00
2024 024-399-999	TOTAL REVENUE - PRECINCT #4	791,292.00	887,479.16	876,533.00	1,062,853.00
2024 024-614-101	COMMISSIONER SALARY	55,837.00	55,836.04	58,628.00	62,732.00
2024 024-614-105	LONGEVITY	7,400.00	7,400.00	6,500.00	4,400.00
2024 024-614-110	PART TIME LABOR	.00	.00	.00	.00
2024 024-614-113	ROAD WORKERS SALARIES	238,419.00	218,849.08	255,999.00	273,918.00
2024 024-614-201	SOCIAL SECURITY	24,320.00	22,159.71	25,490.00	27,009.00
2024 024-614-203	RETIREMENT	42,960.00	39,464.44	41,750.00	44,337.00
2024 024-614-204	HEALTH INSURANCE	98,484.00	98,053.92	108,484.00	120,375.00
2024 024-614-225	CAR ALLOWANCE	10,800.00	10,799.88	12,000.00	12,000.00
2024 024-614-330	MATERIAL & SUPPLIES	22,300.00	22,237.45	25,000.00	125,000.00
2024 024-614-350	CELL PHONES	2,882.00	2,530.39	2,882.00	2,882.00
2024 024-614-425	MOTOR FUEL	92,000.00	90,241.43	110,000.00	110,000.00
2024 024-614-441	UTILITIES & TELEPHONE EXPENS	2,000.00	2,310.23	2,000.00	2,400.00
2024 024-614-450	PARTS & REPAIRS	32,896.89	32,821.71	25,000.00	75,000.00
2024 024-614-451	TIRES & TUBES	9,900.00	9,805.48	14,000.00	14,000.00
2024 024-614-480	EQUIPMENT RENTAL	.00	.00	.00	.00
2024 024-614-496	CONSTRUCTION CONTRACTS	11,696.00	11,688.00	28,800.00	28,800.00
2024 024-614-573	CAPITAL OUTLAY OVER \$5000	190,690.00	190,689.12	160,000.00	160,000.00
2024 024-614-574	CAPITAL OUTLAY UNDER \$5000	.00	.00	.00	.00
2024 024-999-999	TOTAL EXPENDITURES - R & B #	842,584.89	814,886.88	876,533.00	1,062,853.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 025-310-110	CURRENT AD VALOREM TAXES	52,067.00	52,067.00	54,253.00	55,559.00
2024 025-350-120	FINES & FORFEITURES REVENUE	35,660.00	36,478.63	35,660.00	39,886.00
2024 025-360-000	INTEREST EARNED	200.00	603.67	200.00	600.00
2024 025-364-000	SALE OF FIXED ASSETS	.00	.00	.00	.00
2024 025-370-400	OTHER INCOME-SURPLUS FUNDS	.00	.00	.00	.00
2024 025-370-500	VARIOUS REFUNDS	.00	.00	.00	.00
2024 025-390-010	TRANSFER FROM GENERAL	5,475.00	5,475.00	.00	.00
2024 025-399-999	TOTAL REVENUE - PRECINCT #5	93,402.00	94,624.30	90,113.00	96,045.00
2024 025-615-105	LONGEVITY	2,500.00	2,500.00	.00	100.00
2024 025-615-113	COUNTY SHOP SALARIES	50,738.00	50,737.79	46,357.00	49,602.00
2024 025-615-114	COMP TIME PAY	.00	.00	.00	.00
2024 025-615-201	SOCIAL SECURITY	4,111.00	4,116.83	3,550.00	3,803.00
2024 025-615-203	RETIREMENT	7,450.00	7,448.08	6,030.00	6,462.00
2024 025-615-204	HEALTH INSURANCE	12,973.00	12,972.96	11,976.00	12,641.00
2024 025-615-330	MATERIAL & SUPPLIES	3,665.00	3,679.60	4,000.00	4,000.00
2024 025-615-421	CELL PHONE ALLOWANCE	500.00	507.82	500.00	937.00
2024 025-615-425	MOTOR FUEL	2,500.00	4,573.26	5,000.00	5,000.00
2024 025-615-428	POOL CAR EXPENSES	108.00	107.49	1,500.00	1,500.00
2024 025-615-441	UTILITIES	7,857.00	7,856.83	7,200.00	8,000.00
2024 025-615-450	PARTS & REPAIRS	1,000.00	584.52	1,000.00	1,000.00
2024 025-615-451	TIRES & TUBES	.00	.00	1,000.00	1,000.00
2024 025-615-575	CAPITAL OUTLAY UNDER \$5000	.00	.00	2,000.00	2,000.00
2024 025-615-998	EXPENDITURES ROAD & BRIDGE #	93,402.00	95,085.18	90,113.00	96,045.00
2024 025-700-010	TRANSFER TO GENERAL FUND	.00	.00	.00	.00
2024 025-999-999	TOTAL EXPENDITURES-R & B #5	93,402.00	95,085.18	90,113.00	96,045.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 035-310-110	CURRENT TAXES	187,064.00	187,064.00	196,049.00	192,143.00
2024 035-350-200	FEES AND FINES LEVELLAND	400.00	460.12	400.00	400.00
2024 035-360-100	NOW ACCOUNT INTEREST EARNED	1,000.00	2,217.80	1,000.00	2,000.00
2024 035-364-500	SALES REVENUE	1,200.00	1,563.19	1,500.00	1,500.00
2024 035-367-101	DONATIONS	300.00	2,145.29	.00	.00
2024 035-370-400	UNASSIGNED FUNDS FROM MAIN	.00	.00	.00	.00
2024 035-380-125	MISCELLANEOUS REVENUE	.00	.00	.00	.00
2024 035-399-999	TOTAL REVENUE - LIBRARY FUND	189,964.00	193,450.40	198,949.00	196,043.00
2024 035-650-102	LIBRARIAN SALARY	44,150.00	44,149.04	46,357.00	49,602.00
2024 035-650-103	ASST LIBRARIAN SALARY	32,650.00	32,539.86	34,283.00	36,683.00
2024 035-650-105	LONGEVITY	1,600.00	1,600.00	1,800.00	2,000.00
2024 035-650-107	SUNDOWN BRANCH: SUPPLEMENT	.00	.00	.00	.00
2024 035-650-108	PART TIME LABOR SALARY	20,000.00	19,016.15	25,000.00	25,000.00
2024 035-650-201	SOCIAL SECURITY - LEVELLAND	7,530.00	7,164.12	8,225.00	8,667.00
2024 035-650-203	COUNTY RETIREMENT	13,770.00	13,100.35	13,970.00	14,727.00
2024 035-650-204	HEALTH INSURANCE	39,406.00	23,869.44	39,614.00	29,251.00
2024 035-650-310	SUPPLIES	5,000.00	4,958.28	5,000.00	6,000.00
2024 035-650-315	TSLAC GRANT EXPENDITURES	.00	.00	.00	.00
2024 035-650-335	AUDIO VISUAL MATERIALS	4,510.00	4,507.79	4,500.00	2,500.00
2024 035-650-352	EQUIPMENT	1,000.00	649.74	1,000.00	1,000.00
2024 035-650-356	COMPUTERS LICENSING FEES	5,500.00	5,100.00	5,500.00	5,500.00
2024 035-650-420	TELEPHONE	450.00	319.81	1,200.00	1,415.00
2024 035-650-427	SEMINAR & TRAVEL EXPENSES	1,800.00	100.93	1,000.00	1,000.00
2024 035-650-481	MEMBERSHIP & DUES	398.00	398.00	200.00	398.00
2024 035-650-590	BOOKS	10,500.00	10,254.52	10,500.00	11,500.00
2024 035-650-595	PERIODICALS	1,700.00	728.24	800.00	800.00
2024 035-999-999	TOTAL EXPENDITURES-LIBRARY	189,964.00	168,456.27	198,949.00	196,043.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 070-360-000	INTEREST EARNED NOW ACCOUNT	5,000.00	52,099.85	10,000.00	50,000.00
2024 070-370-000	AD VALOREM REVENUE	795,000.00	795,000.00	500,000.00	1,122,374.00
2024 070-370-400	UNASSIGNED FUNDS	.00	.00	.00	.00
2024 070-380-200	ENERGY EFFICIENT LIGHT REFUN	.00	.00	.00	.00
2024 070-389-100	MISCELLANEOUS REFUNDS & REVE	.00	.00	.00	.00
2024 070-390-000	TRANSFER IN REVENUE	.00	.00	.00	.00
2024 070-399-999	TOTAL REVENUE PERMANENT IMPR	800,000.00	847,099.85	510,000.00	1,172,374.00
2024 070-510-531	PURCHASE OF FIXED ASSETS	.00	.00	.00	.00
2024 070-690-402	MAJOR REPAIRS AND PURCHASES	600,000.00	38,796.42	310,000.00	972,374.00
2024 070-690-500	HVAC COURTHOUSE/LIBRARY	.00	.00	.00	.00
2024 070-690-510	RENOVATION OF NEW BUILDING	.00	.00	.00	.00
2024 070-690-533	HOSPITAL IMPROVEMENTS	200,000.00	200,000.00	200,000.00	200,000.00
2024 070-690-550	STREET LIGHTS/EQUALIZER RD	.00	.00	.00	.00
2024 070-690-998	EXPENDITURES-PERMANENT IMPRO	800,000.00	238,796.42	510,000.00	1,172,374.00
2024 070-999-999	TOTAL EXPENDITURES-PERM. IMPR	800,000.00	238,796.42	510,000.00	1,172,374.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 072-310-110	TRANSFER FROM GENERAL	500,000.00	500,000.00	565,688.00	575,683.00
2024 072-347-000	RENTAL DEPOSITS	4,000.00	4,200.00	2,000.00	2,000.00
2024 072-347-100	EVENT FEE	164,593.00	130,349.00	149,093.00	150,000.00
2024 072-360-100	NOW ACCOUNT INTEREST EARNED	5,000.00	10,063.83	6,000.00	28,220.00
2024 072-370-100	CONCESSION PROCEEDS	70,000.00	85,325.81	70,000.00	85,000.00
2024 072-370-105	R/V HOOK-UPS	17,000.00	26,535.00	17,000.00	17,000.00
2024 072-370-110	STALL RENT	30,000.00	49,242.00	30,000.00	30,000.00
2024 072-370-111	SPONSORSHIPS REVENUE	10,000.00	5,725.00	10,000.00	5,750.00
2024 072-370-115	SHAVINGS	15,000.00	41,799.00	30,000.00	30,000.00
2024 072-370-120	MALLET SALES	.00	.00	.00	.00
2024 072-370-125	LINEN RENTAL	2,000.00	4,958.00	3,500.00	4,000.00
2024 072-370-130	WRIST BANDS	.00	1,125.00	.00	500.00
2024 072-380-125	MISCELLANEOUS	.00	3,194.72	.00	.00
2024 072-381-100	OVER/SHORT ON SALES	.00	.00	.00	.00
2024 072-382-200	AUCTION/INSURANCE PROCEEDS	.00	51,507.13	.00	.00
2024 072-399-999	TOAL REVENUE - MALLET	817,593.00	914,024.49	883,281.00	928,153.00
2024 072-673-102	ARENA MANAGER	58,116.00	58,015.95	61,862.00	66,192.00
2024 072-673-103	ASSISTANT ARENA MANAGER	36,517.00	36,388.87	40,548.00	43,387.00
2024 072-673-104	OFFICE CLERK	31,997.00	31,996.64	33,597.00	35,949.00
2024 072-673-105	EVENTS/OFFICE MANAGER	42,400.00	42,227.04	49,140.00	52,580.00
2024 072-673-106	LONGEVITY	1,500.00	1,500.00	1,500.00	1,000.00
2024 072-673-107	MAINTENANCE SUPERVISOR	32,900.00	32,948.84	35,490.00	43,387.00
2024 072-673-108	PART TIME LABOR	65,175.00	64,452.39	70,000.00	70,000.00
2024 072-673-201	FICA/MEDICARE	20,550.00	19,995.49	22,360.00	23,906.00
2024 072-673-203	RETIREMENT	29,315.00	28,410.82	31,480.00	36,075.00
2024 072-673-204	HEALTH INSURANCE	60,598.00	60,550.56	63,504.00	87,850.00
2024 072-673-225	TRAVEL EXPENSE	.00	.00	.00	.00
2024 072-673-310	SUPPLIES	19,000.00	15,726.87	20,000.00	20,000.00
2024 072-673-315	OFFICE SUPPLIES	8,300.00	8,298.25	6,000.00	6,000.00
2024 072-673-320	JANITORIAL SUPPLIES	12,000.00	11,903.16	12,000.00	12,000.00
2024 072-673-330	FUEL/OIL	8,000.00	6,095.41	10,000.00	10,000.00
2024 072-673-333	CONCESSION EXPENSES	36,000.00	36,462.77	30,000.00	30,000.00
2024 072-673-410	ADVERTISING	12,700.00	12,397.88	10,000.00	10,000.00
2024 072-673-420	TELEPHONE	2,633.00	2,632.93	2,700.00	2,700.00
2024 072-673-421	CELL PHONE EXPENSE	2,200.00	2,158.71	1,600.00	1,627.00
2024 072-673-425	INTERNET SERVICE EXPENSE	5,400.00	3,974.88	5,400.00	5,400.00
2024 072-673-427	TRAINING AND EDUCATION	125.00	125.00	700.00	700.00
2024 072-673-430	MERCHANT BANNERS	138.00	215.13	.00	.00
2024 072-673-440	UTILITIES	137,751.00	138,425.80	140,000.00	140,000.00
2024 072-673-450	REPAIRS	85,232.13	83,211.29	40,000.00	54,100.00
2024 072-673-451	SNOW STORM REPAIRS & REPLACE	.00	.00	.00	.00
2024 072-673-455	BLDG MAINT/CONTRACT	13,000.00	12,920.00	19,400.00	.00
2024 072-673-460	SHAVINGS EXPENSE	21,623.00	21,623.00	30,000.00	30,000.00
2024 072-673-470	WRIST BAND EXPENSE	230.00	229.95	.00	300.00
2024 072-673-480	LINEN/UNIFORM RENTAL	5,500.00	3,894.92	5,000.00	5,000.00
2024 072-673-484	CREDIT CARD FEES	4,500.00	4,457.13	.00	5,000.00
2024 072-673-487	MISCELLANEOUS EXPENSES	1,000.00	983.95	1,000.00	1,000.00
2024 072-673-495	GROUNDS MAINTENANCE	13,000.00	11,601.30	13,000.00	13,000.00
2024 072-673-500	LEASE PAYABLE (POS SYSTEM)	.00	.00	.00	.00
2024 072-673-690	CAPITAL OUTLAY OVER \$5000	64,500.00	64,096.30	105,000.00	99,000.00
2024 072-673-691	CAPITAL OUTLAY UNDER \$5000	19,600.00	19,584.45	10,000.00	10,000.00
2024 072-673-699	SALES AND USE TAX	11,325.00	11,324.50	12,000.00	12,000.00
2024 072-673-997	SUB TOTALS	862,825.13	848,830.18	883,281.00	928,153.00
2024 072-999-999	TOTAL EXPENDITURES MALLET	862,825.13	848,830.18	883,281.00	928,153.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 094-340-350	RESTITUTION FEES	6,023.00	1,734.28	6,023.00	2,000.00
2024 094-340-360	PRE TRAIL DIVERSION SAL REFU	.00	.00	.00	.00
2024 094-360-100	NOW ACCOUNT INTEREST EARNED	160.00	673.27	160.00	200.00
2024 094-370-400	UNASSIGNED FUNDS	.00	.00	.00	3,983.00
2024 094-389-100	MISCELLANEOUS REFUNDS	.00	.00	.00	.00
2024 094-399-999	TOTAL REVENUE	6,183.00	2,407.55	6,183.00	6,183.00
2024 094-476-108	PART TIME SALARIES/CA/DA CLE	1,800.00	1,800.00	1,800.00	1,800.00
2024 094-476-201	SOCIAL SECURITY & MEDICARE	138.00	118.52	138.00	138.00
2024 094-476-203	COUNTY RETIREMENT	260.00	251.76	260.00	260.00
2024 094-476-225	TRAVEL & SEMINAR EXPENSE	1,000.00	.00	1,000.00	1,000.00
2024 094-476-330	SUPPLIES	1,150.00	.00	1,150.00	1,150.00
2024 094-476-333	CD ROM EXPENSE	.00	.00	.00	.00
2024 094-476-490	MISCELLANEOUS	1,835.00	.00	1,835.00	1,835.00
2024 094-476-998	EXPENDITURES COUNTY RESTITUT	6,183.00	2,170.28	6,183.00	6,183.00
2024 094-700-100	TRANSFER OUT/BANK CHANGE	.00	.00	.00	.00
2024 094-700-200	TRANSFER IN/BANK CHANGE	.00	.00	.00	.00
2024 094-999-999	TOTAL EXPENDITURES	6,183.00	2,170.28	6,183.00	6,183.00

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

HOCKLEY COUNTY

806-894-4938

Taxing Unit Name

Phone (area code and number)

624 AVENUE H STE 101 LEVELLAND TX 79336

WWW.CO.HOCKLEY.TX.US.COM

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 3,197,721,287
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,197,721,287
4.	2022 total adopted tax rate.	\$ 0.374670 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:.....	\$ 0
	B. 2022 values resulting from final court decisions:.....	-\$ 0
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:.....	\$ 0
	B. 2022 disputed value:.....	-\$ 0
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>3,197,721,287</u>
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ <u>2,591,910</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>6,947,978</u> C. Value loss. Add A and B. ⁶	\$ <u>9,539,888</u>
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>0</u> B. 2023 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>9,539,888</u>
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>27,136,322</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>3,161,045,077</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>11,843,488</u>
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ <u>7,522</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>11,851,010</u>
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>3,541,751,139</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>2,631,639</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>56,183,453</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ <u>3,488,199,325</u>

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>5,898,083</u> B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>5,898,083</u>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>3,494,097,408</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>41,230,031</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>41,230,031</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>3,452,867,377</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.343222</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.425897</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.374670</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,197,721,287</u>

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

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>11,980,902</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.</p>	+ \$ <u>7,522</u>
	<p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0.....</p>	- \$ <u>154,808</u>
	<p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.</p>	+/- \$ <u>0</u>
	<p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....</p>	\$ <u>-147,286</u>
	E. Add Line 30 to 31D.	\$ <u>11,833,616</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,452,867,377</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.342718</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	<p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p>	\$ <u>32,710</u>
	<p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....</p>	- \$ <u>93,966</u>
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>-0.001774</u> /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	<p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.</p>	\$ <u>302,009</u>
	<p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.....</p>	- \$ <u>257,932</u>
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.001276</u> /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.001276</u> /\$100

²² (Reserved for expansion)

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ <u>159,078</u></p> <p>\$ <u>217,957</u></p> <p>\$ <u>-0.001705</u> /\$100</p> <p>\$ <u>0.000315</u> /\$100</p> <p>\$ <u>0.000000</u> /\$100</p>
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ <u>0</u></p> <p>\$ <u>0</u></p> <p>\$ <u>0.000000</u> /\$100</p> <p>\$ <u>0.000000</u> /\$100</p> <p>\$ <u>0.000000</u> /\$100</p>
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ <u>0</u></p> <p>\$ <u>0</u></p> <p>\$ <u>0.000000</u> /\$100</p> <p>\$ <u>0.000000</u> /\$100</p>
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ <u>0.343994</u> /\$100</p>
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.....</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ <u>0</u></p> <p>\$ <u>0.000000</u> /\$100</p> <p>\$ <u>0.343994</u> /\$100</p>
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$ <u>0.356033</u> /\$100</p>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ _____ /\$100</p>
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>0</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	<p>\$ <u>0</u></p>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector.²⁹</p>	<p>\$ <u>0</u></p>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	<p>\$ <u>0</u></p>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ <u>99.00</u> %</p> <p>B. Enter the 2022 actual collection rate <u>98.74</u> %</p> <p>C. Enter the 2021 actual collection rate <u>97.84</u> %</p> <p>D. Enter the 2020 actual collection rate <u>97.94</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p><u>99.00</u> %</p>
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ <u>0</u></p>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ <u>3,494,097,408</u></p>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ <u>0.000000</u> /\$100</p>
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ <u>0.356033</u> /\$100</p>
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ _____ /\$100</p>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0.439268</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.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,494,097,408</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.000000</u> /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.425897</u> /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ <u>0.000000</u> /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁵ 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>0.439268</u> /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.439268</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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,494,097,408</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.000000</u> /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.439268</u> /\$100

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

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ <u>0.483414</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.038176</u> /\$100
	C. Subtract B from A.....	\$ <u>0.445238</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.464740</u> /\$100
	E. Subtract D from C.....	\$ <u>-0.019502</u> /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ <u>0.651059</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.016003</u> /\$100
	C. Subtract B from A.....	\$ <u>0.635056</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.596880</u> /\$100
	E. Subtract D from C.....	\$ <u>0.038176</u> /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ <u>0.562253</u> /\$100
	B. Unused increment rate (Line 64).....	\$ <u>0.000000</u> /\$100
	C. Subtract B from A.....	\$ <u>0.562253</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.546250</u> /\$100
	E. Subtract D from C.....	\$ <u>0.016003</u> /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ <u>0.034677</u> /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.473945</u> /\$100

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

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.343994 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,494,097,408
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.014309 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.358303 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.374670 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,161,045,077
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,452,867,377
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §26.042(f)

⁴⁶ Tex. Tax Code §26.042(c)

⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.473945</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.425897 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: _____

Voter-approval tax rate. \$ 0.473945 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: _____

De minimis rate. \$ 0.358303 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ▶ DEBRA C BRAMLETT
 Printed Name of Taxing Unit Representative

sign here ▶ DEBRA BRAMLETT
 Taxing Unit Representative

07/31/2023
 Date

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

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

HOCKLEY COUNTY R&B

806-894-4938

Taxing Unit Name

Phone (area code and number)

624 AVE H, STE 101 LEVELLAND, TX 79336

www.co.hockley.tx.us.com

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ <u>3,197,721,287</u>
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ <u>0</u>
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ <u>3,197,721,287</u>
4.	2022 total adopted tax rate.	\$ <u>0.090070</u> /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values:..... \$ <u>0</u> B. 2022 values resulting from final court decisions:..... - \$ <u>0</u> C. 2022 value loss. Subtract B from A. ³	\$ <u>0</u>
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value:..... \$ <u>0</u> B. 2022 disputed value:..... - \$ <u>0</u> C. 2022 undisputed value. Subtract B from A. ⁴	\$ <u>0</u>
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ <u>0</u>

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>3,197,721,287</u>
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ <u>2,591,910</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>6,947,978</u> C. Value loss. Add A and B. ⁶	\$ <u>9,539,888</u>
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>0</u> B. 2023 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>9,539,888</u>
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>27,136,322</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>3,161,045,077</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>2,847,153</u>
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ <u>7,522</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>2,854,675</u>
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>3,541,751,139</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>2,631,639</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>56,183,453</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ <u>3,488,199,325</u>

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... \$ <u>5,898,083</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>5,898,083</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>3,494,097,408</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>41,230,031</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>41,230,031</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>3,452,867,377</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.082675</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.425897</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.090070</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,197,721,287</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>2,880,188</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>7,522</u> B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0..... - \$ <u>154,808</u> C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u> D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ <u>-147,286</u> E. Add Line 30 to 31D.	\$ <u>2,732,902</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,452,867,377</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.079148</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>32,710</u> B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ <u>93,966</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>-0.001774</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>302,009</u> B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose..... - \$ <u>257,932</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.001276</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.001276</u> /\$100

²³ [Reserved for expansion]

²⁴ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ <u>159,078</u></p> <p>\$ <u>217,957</u></p> <p>\$ <u>-0.001705</u> /\$100</p> <p>\$ <u>0.000315</u> /\$100</p> <p>\$ <u>0.000000</u> /\$100</p>
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ <u>0</u></p> <p>\$ <u>0</u></p> <p>\$ <u>0.000000</u> /\$100</p> <p>\$ <u>0.000000</u> /\$100</p> <p>\$ <u>0.000000</u> /\$100</p>
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ <u>0</u></p> <p>\$ <u>0</u></p> <p>\$ <u>0.000000</u> /\$100</p> <p>\$ <u>0.000000</u> /\$100</p>
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.080424</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.....</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ <u>0</u></p> <p>\$ <u>0.000000</u> /\$100</p> <p>\$ <u>0.080424</u> /\$100</p>
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.083238</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>0</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>0</u>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	\$ <u>0</u>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	\$ <u>0</u>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>99.00</u> %</p> <p>B. Enter the 2022 actual collection rate. <u>98.74</u> %</p> <p>C. Enter the 2021 actual collection rate. <u>97.84</u> %</p> <p>D. Enter the 2020 actual collection rate. <u>97.94</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	<u>99.00</u> %
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ <u>0</u>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>3,494,097,408</u>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ <u>0.000000</u> /\$100
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ <u>0.083238</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0.439268</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.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,494,097,408</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.000000</u> /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.425897</u> /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ <u>0.000000</u> /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.439268</u> /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.439268</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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,494,097,408</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.000000</u> /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.439268</u> /\$100

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

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ <u>0.483414</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.038176</u> /\$100
	C. Subtract B from A.....	\$ <u>0.445238</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.464740</u> /\$100
	E. Subtract D from C.....	\$ <u>-0.019502</u> /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ <u>0.651059</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.016003</u> /\$100
	C. Subtract B from A.....	\$ <u>0.635056</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.596880</u> /\$100
	E. Subtract D from C.....	\$ <u>0.038176</u> /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ <u>0.562253</u> /\$100
	B. Unused increment rate (Line 64).....	\$ <u>0.000000</u> /\$100
	C. Subtract B from A.....	\$ <u>0.562253</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.546250</u> /\$100
	E. Subtract D from C.....	\$ <u>0.016003</u> /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ <u>0.034677</u> /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.473945</u> /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(b-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.080424</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,494,097,408</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.014309</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.000000</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.094733</u> /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.090070</u> /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0.000000</u> /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.000000</u> /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,161,045,077</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,452,867,377</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0.000000</u> /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §26.042(f)

⁴⁶ Tex. Tax Code §26.042(c)

⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.473945</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.425897 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: _____
- Voter-approval tax rate.** \$ 0.473945 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: _____
- De minimis rate.** \$ 0.094733 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ▶ DEBRA C. BRAMLETT
 Printed Name of Taxing Unit Representative

sign here ▶ DEBRA BRAMLETT
 Taxing Unit Representative

07/31/2023
 Date

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