

Irion County

Fiscal Year 2023-2024

Budget Cover Page

August 22, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$612,019, which is a 7.14 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 \$321,817.00.

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

FOR:

Molly Criner, County Judge	Tia Paxton, County Commissioner Pct 1
Jeff Davidson, County Commissioner Pct 2	John Nanny, County Commissioner Pct 3
William McManus III, County Comm Pct 4	

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0.341691/100	\$0.359066/100
No-New-Revenue Tax Rate:	\$0.330320/100	\$0.349008/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.323316/100	\$0.337206/100
Voter-Approval Tax Rate:	\$0.341691/100	\$0.359066/100
Debt Rate:	\$0.007059/100	\$0.010058/100

Total debt obligation for Irion County secured by property taxes: \$89,700

APPROVED BY

IRION COUNTY COMMISSIONER'S COURT

AUG 22 2023

JUDGE	<u> </u>	<u> </u>
PCT 1	<u> </u>	<u> </u>
PCT 2	<u> </u>	<u> </u>
PCT 3	<u> </u>	<u> </u>
PCT 4	<u> </u>	<u> </u>



Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023
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REPORTING FUND: 0010 GENERAL FUND

0300 INCOME GENERAL FUND

0010 PROPERTY TAX	I	8,374,766.00	8,654,578.00	8,325,512.38	8,789,241.00
0020 DELINQUENT TAX	I	28,000.00	28,000.00	30,560.79	35,000.00
0030 VEH REG/CAR TAG RPT	I	155,000.00	155,000.00	160,910.65	175,000.00
0031 TAX ABATEMENT REVENUE	I	403,099.00	403,099.00	403,099.20	403,099.00
0040 VEH FEES/R&B CAR TAG RPT	I	22,500.00	22,500.00	23,540.00	26,000.00
0050 HEALTHY COUNTY EMP REWARD	I	1,000.00	1,000.00	2,200.00	2,000.00
0070 SHERIFF FEES	I	12,500.00	12,500.00	9,964.29	10,000.00
0080 CLERK FEES	I	46,000.00	46,000.00	39,998.38	45,000.00
0081 CIVIL FEES	I	200.00	200.00	66.00	200.00
0090 TAX COL FEES OF OFF/CAR TG RPT	I	21,500.00	21,500.00	35,346.28	37,500.00
0099 JP TIME PYMT REIMB FEE (102.030)	I	700.00	700.00	673.00	700.00
0100 JP FEES	I	70,000.00	70,000.00	54,823.40	55,000.00
0101 INTEREST EARNINGS	I	25,000.00	25,000.00	52,762.59	55,000.00
0120 OFFICE RENT	I	4,500.00	4,500.00	3,860.00	4,500.00
0142 STERLING 911	I	18,000.00	22,500.00	20,625.00	22,500.00
0143 EXCESS CONST CTY JUDGE SUPP	I	100.00	100.00	0.00	50.00
0145 COURT COSTS RETAINAGE FEES	I	14,000.00	14,000.00	6,096.94	10,000.00
0146 OPIOD ABATEMENT FUNDS	I	0.00	0.00	2,858.25	3,000.00
0151 COMPTROLLER AXLE FEE	I	12,000.00	12,000.00	12,118.93	12,000.00
0152 COMPTROLLER/JUDGE/SALARY	I	25,200.00	25,200.00	20,150.00	25,200.00
0153 COMPTROLLER/ATTY/SALARY	I	25,666.00	25,666.00	25,666.00	25,666.00
0155 JURY FEES	I	100.00	100.00	468.00	500.00
0156 COMPTROLLER/INDIGENT DEFENSE FUND	I	3,750.00	3,750.00	0.00	3,750.00
0180 COMPTROLLER/INDIGENT HEALTH	I	1,000.00	1,000.00	1,440.85	1,500.00
0195 DONATIONS	I	0.00	0.00	0.00	
0200 TRANSFERS IN	I	0.00	0.00	0.00	
0210 TRANSFERS OUT	I	0.00	0.00	0.00	
0220 TRANSFERS WITHIN	I	0.00	0.00	0.00	
0320 ATTORNEY FEES	I	5,000.00	5,000.00	2,405.45	3,500.00
0380 REIMBURSEMENTS	I	25,000.00	25,000.00	37,865.00	40,000.00
0383 REIMB FAX	I	15.00	15.00	0.00	15.00
0384 REIMB CITY SCHOOL WTR	I	7,500.00	7,500.00	6,429.00	7,500.00
0400 COMPTROLLER - TIFF REIMB	I	0.00	0.00	605,131.98	
0440 COPY MACHINE	I	175.00	175.00	119.25	125.00
0660 AUCTION PROCEEDS	I	500.00	500.00	695.00	1,000.00
INCOME GENERAL FUND		9,302,771.00	9,587,083.00	9,885,386.61	9,794,546.00

APPROVED BY
TRION COUNTY COMMISSIONER'S COURT



AUG 22 2023

JUDGE
PCT 1
PCT 2
PCT 3
PCT 4

0400 ATTORNEY

0100 SALARY	E	55,498.00	55,498.00	49,331.52	58,273.00
0101 SALARY/COURT ADMINISTRATOR	E	43,231.00	43,231.00	6,006.84	45,393.00
0103 STATE/ATTY/SALARY	E	25,666.00	25,666.00	22,814.16	25,666.00
0140 FICA	E	9,780.00	9,780.00	6,170.06	10,204.00
0150 INSURANCE	E	28,566.00	28,566.00	14,688.04	31,144.00
0152 LIABILITY INSURANCE	E	3,750.00	3,750.00	0.00	3,750.00
0160 RETIREMENT	E	12,490.00	12,490.00	7,935.34	13,031.00
0170 CONTINUING EDUCATION	E	3,500.00	3,500.00	391.00	2,700.00
0175 TRAVEL EXPENSE	E	500.00	500.00	0.00	500.00
0176 LONGEVITY PAY	E	3,450.00	3,450.00	3,066.72	4,050.00
0180 DUES	E	450.00	450.00	365.00	450.00
0190 SUPPLIES	E	1,000.00	1,000.00	331.08	900.00
0210 COMPUTER	E	1,200.00	1,200.00	212.40	1,200.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023
REPORTING FUND: 0010 GENERAL FUND					
0341 BOND	E	300.00	300.00	50.00	300.00
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ATTORNEY		189,381.00	189,381.00	111,362.16	197,561.00
0410 ANNEX					
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0220 REPAIRS/MAINTENANCE	E	4,000.00	4,000.00	3,444.42	4,000.00
0240 UTILITIES	E	13,000.00	13,000.00	6,507.23	10,000.00
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ANNEX		17,000.00	17,000.00	9,951.65	14,000.00
0420 COMMUNITY CENTER/BARNHART					
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0101 SALARY/MANAGER	E	8,753.00	8,753.00	7,294.00	8,753.00
0190 SUPPLIES	E	1,200.00	1,200.00	49.27	1,000.00
0220 REPAIR/MAINTENANCE	E	2,000.00	2,000.00	1,702.22	2,000.00
0221 FURNITURE/EQUIPMENT	E	800.00	800.00	0.00	800.00
0240 UTILITIES	E	10,400.00	10,400.00	6,348.17	10,000.00
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COMMUNITY CENTER/BARNHART		23,153.00	23,153.00	15,393.66	22,553.00
0430 COMMUNITY CENTER/MERTZON					
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0190 SUPPLIES	E	4,000.00	4,000.00	1,307.41	4,000.00
0220 REPAIRS/MAINTENANCE	E	10,000.00	10,000.00	5,179.28	10,000.00
0221 FURNITURE/EQUIPMENT	E	3,000.00	3,000.00	0.00	2,500.00
0240 UTILITIES	E	15,000.00	15,000.00	10,258.06	14,000.00
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COMMUNITY CENTER/MERTZON		32,000.00	32,000.00	16,744.75	30,500.00
0440 CLERK					
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0100 SALARY	E	55,498.00	55,498.00	49,331.52	58,273.00
0101 SALARY/DEPUTY 1	E	41,296.00	41,296.00	36,524.00	43,361.00
0103 SALARY/DEPUTY 2	E	41,296.00	41,296.00	36,414.83	43,361.00
0104 SALARY DEPUTY 3	E	10,000.00	18,000.00	14,283.00	18,720.00
0140 FICA	E	12,006.00	12,006.00	10,754.27	13,293.00
0150 INSURANCE	E	42,849.00	42,849.00	39,277.26	46,716.00
0160 RETIREMENT	E	15,333.00	15,333.00	12,713.15	16,977.00
0170 CONTINUING EDUCATION	E	5,500.00	5,500.00	1,833.25	5,500.00
0171 ELECTION EDUCATION	E	1,500.00	1,500.00	160.00	1,500.00
0175 TRAVEL EXPENSE	E	1,500.00	1,500.00	152.48	1,500.00
0176 LONGEVITY PAY	E	8,850.00	8,850.00	7,854.06	10,050.00
0180 DUES	E	400.00	400.00	325.00	375.00
0190 SUPPLIES	E	3,500.00	3,500.00	2,353.53	3,500.00
0209 SOFTWARE MAINTENANCE	E	10,000.00	10,000.00	0.00	10,000.00
0210 COMPUTER	E	3,500.00	3,500.00	239.97	3,000.00
0290 ELECTION EXPENSE	E	30,000.00	22,000.00	20,175.25	35,000.00
0335 RECORDS FILMING	E	1,000.00	1,000.00	462.00	1,000.00
0341 BOND	E	1,300.00	1,300.00	859.26	1,300.00
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CLERK		285,328.00	285,328.00	233,712.83	313,426.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0010 GENERAL FUND					

0451 COMMISSIONER PCT 1					
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0100 SALARY	E	35,199.00	35,199.00	31,288.08	36,959.00
0140 FICA	E	2,693.00	2,693.00	2,106.86	2,827.00
0150 INSURANCE	E	14,283.00	14,283.00	13,092.42	15,572.00
0160 RETIREMENT	E	3,439.00	3,439.00	3,056.88	3,611.00
0170 CONTINUING EDUCATION	E	2,500.00	2,500.00	1,721.07	2,500.00
0175 TRAVEL EXPENSE	E	750.00	750.00	0.00	750.00
0180 DUES	E	200.00	200.00	0.00	200.00
0190 SUPPLIES	E	100.00	100.00	23.00	100.00
0341 BOND	E	200.00	200.00	50.00	200.00

COMMISSIONER PCT 1		59,364.00	59,364.00	51,338.31	62,719.00

0452 COMMISSIONER PCT 2					
=====					
0100 SALARY	E	35,199.00	35,199.00	31,288.08	36,959.00
0140 FICA	E	2,693.00	2,693.00	2,115.00	2,827.00
0150 INSURANCE	E	14,283.00	14,283.00	13,092.42	15,572.00
0160 RETIREMENT	E	3,439.00	3,439.00	3,056.88	3,611.00
0170 CONTINUING EDUCATION	E	2,500.00	2,500.00	2,740.37	2,500.00
0175 TRAVEL EXPENSE	E	750.00	750.00	0.00	750.00
0180 DUES	E	200.00	200.00	0.00	200.00
0190 SUPPLIES	E	100.00	100.00	23.00	100.00
0341 BOND	E	200.00	200.00	0.00	200.00

COMMISSIONER PCT 2		59,364.00	59,364.00	52,315.75	62,719.00

0453 COMMISSIONER PCT 3					
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0100 SALARY	E	35,199.00	35,199.00	31,288.08	36,959.00
0140 FICA	E	2,693.00	2,693.00	2,159.66	2,827.00
0150 INSURANCE	E	14,283.00	14,283.00	13,058.98	15,572.00
0160 RETIREMENT	E	3,439.00	3,439.00	3,056.88	3,611.00
0170 CONTINUING EDUCATION	E	2,500.00	2,500.00	913.37	2,500.00
0175 TRAVEL EXPENSE	E	750.00	750.00	76.88	750.00
0180 DUES	E	200.00	200.00	0.00	200.00
0190 SUPPLIES	E	100.00	100.00	23.00	100.00
0341 BOND	E	200.00	200.00	0.00	200.00

COMMISSIONER PCT 3		59,364.00	59,364.00	50,576.85	62,719.00

0454 COMMISSIONER PCT 4					
=====					
0100 SALARY	E	35,199.00	35,199.00	31,288.08	36,959.00
0140 FICA	E	2,693.00	2,693.00	1,302.10	2,827.00
0150 INSURANCE	E	14,283.00	14,283.00	13,092.42	15,572.00
0160 RETIREMENT	E	3,439.00	3,439.00	3,056.88	3,611.00
0170 CONTINUING EDUCATION	E	2,500.00	2,500.00	1,906.92	2,500.00
0175 TRAVEL EXPENSE	E	750.00	750.00	168.55	750.00
0180 DUES	E	200.00	200.00	0.00	200.00
0190 SUPPLIES	E	100.00	100.00	23.00	100.00
0341 BOND	E	200.00	200.00	177.50	200.00

COMMISSIONER PCT 4		59,364.00	59,364.00	51,015.45	62,719.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023
REPORTING FUND: 0010 GENERAL FUND					
0460 COURTHOUSE					
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0101 SALARY/CUSTODIAN	E	38,848.00	38,848.00	34,371.20	40,790.00
0123 MAINTENANCE EMPLOYEE	E	38,726.00	38,726.00	0.00	40,662.00
0124 P/T ASSISTANT	E	10,000.00	10,000.00	1,685.00	10,000.00
0140 FICA	E	7,181.00	7,181.00	3,184.67	7,478.00
0150 INSURANCE	E	28,566.00	28,566.00	13,077.22	31,144.00
0160 RETIREMENT	E	9,172.00	9,172.00	3,902.64	8,574.00
0169 UNIFORMS	E	1,000.00	1,000.00	472.35	900.00
0176 LONGEVITY PAY	E	6,300.00	6,300.00	5,573.13	6,300.00
0190 SUPPLIES	E	35,000.00	35,000.00	12,595.41	32,000.00
0220 REPAIR/MAINTENANCE	E	100,000.00	100,000.00	37,491.12	100,000.00
0240 UTILITIES	E	90,000.00	90,000.00	17,328.57	60,000.00
0241 COURTHOUSE SECURITY	E	30,000.00	30,000.00	6,569.22	25,000.00
0250 FUEL/VEHICLE	E	1,500.00	1,500.00	0.00	1,500.00
0251 GENERATOR REPAIR/MAINT	E	9,000.00	9,000.00	5,634.43	10,000.00
0260 CONTRACT ELEVATOR	E	7,500.00	7,500.00	3,675.08	7,500.00

COURTHOUSE		412,793.00	412,793.00	145,560.04	381,848.00
0470 COURT RELATED					
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0100 DISTRICT JUDGE	E	235.00	235.00	206.25	235.00
0101 DISTRICT ATTORNEY	E	235.00	235.00	206.25	235.00
0102 DISTRICT REPORTER	E	1,210.00	1,210.00	1,150.16	1,210.00
0103 BAILIFF	E	235.00	235.00	197.12	235.00
0104 COURT ADMINISTRATOR	E	557.00	557.00	458.37	557.00
0140 FICA	E	189.00	189.00	169.51	189.00
0160 RETIREMENT/CO PART	E	173.00	173.00	177.32	173.00
0261 SUPPORT SERVICES DISTRICT ATTY	E	3,375.00	3,375.00	3,375.00	5,000.00
0264 APPOINTED ATTY CIVIL	E	2,500.00	2,500.00	750.00	2,500.00
0265 APPOINTED ATTY	E	20,000.00	20,000.00	23,133.83	25,000.00
0268 GRAND JURY	E	3,500.00	3,500.00	2,390.00	3,500.00
0269 PETIT JURY	E	12,000.00	12,000.00	4,965.92	12,000.00
0270 MISC COURT EXPENSES	E	15,000.00	15,000.00	9,482.59	15,000.00
0272 INDIGENT DEFENSE COORDINATOR	E	688.00	688.00	0.00	688.00
0274 7TH ADM JUDICIAL	E	270.00	270.00	0.00	270.00
0275 LAW LIBRARY	E	15,000.00	15,000.00	16,301.00	16,500.00
0276 CHILD WELFARE BOARD	E	1,500.00	1,500.00	1,500.00	1,500.00
0283 JUDICIAL AND COURT PERSONNEL TRNG	E	500.00	500.00	0.00	500.00
0285 INTERPRETER	E	700.00	700.00	0.00	700.00

COURT RELATED		77,867.00	77,867.00	64,463.32	85,992.00
0480 EMS					
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0100 SALARY EMS SUPPORT	E	0.00	0.00	0.00	40,000.00
0140 FICA	E	0.00	0.00	0.00	3,060.00
0150 INSURANCE	E	0.00	0.00	0.00	15,572.00
0160 RETIREMENT	E	0.00	0.00	0.00	3,908.00
0167 RUN INCENTIVE	E	100,000.00	100,000.00	67,495.00	100,000.00
0168 PERSONAL PROTC EQUIP	E	8,000.00	8,000.00	8,727.12	10,000.00
0170 TRAINING/EDUCATION	E	20,000.00	20,000.00	6,328.21	20,000.00
0180 DUES	E	1,000.00	1,000.00	0.00	1,000.00
0190 SUPPLIES	E	22,000.00	22,000.00	22,654.21	30,000.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0010 GENERAL FUND					

0210 COMPUTER/SOFTWARE	E	1,000.00	1,000.00	109.99	37,000.00
0220 MAINTENANCE BUILDING	E	6,500.00	6,500.00	562.56	6,500.00
0224 REPAIR/MAINTENANCE AMBULANCE	E	6,000.00	6,000.00	5,339.00	7,500.00
0240 UTILITIES	E	6,000.00	6,000.00	2,280.89	6,000.00
0250 FUEL	E	5,500.00	5,500.00	2,516.74	5,500.00

EMS		176,000.00	176,000.00	116,013.72	286,040.00

0485 EMERGENCY MANAGEMENT					
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0100 SALARY ASST COORDINATOR	E	0.00	0.00	0.00	5,000.00
0140 FICA	E	0.00	0.00	0.00	383.00
0160 RETIREMENT	E	0.00	0.00	0.00	489.00
0170 CONTINUING EDUCATION	E	1,500.00	1,500.00	100.20	1,500.00
0175 TRAVEL	E	500.00	500.00	0.00	500.00
0180 DUES	E	100.00	100.00	0.00	100.00
0190 SUPPLIES	E	3,500.00	3,500.00	67.51	3,500.00
0201 CELL PHONE	E	500.00	500.00	0.00	500.00
0203 DISH SATELLITE	E	800.00	800.00	744.26	800.00
0205 COMMUNICATIONS	E	600.00	600.00	86.52	600.00
0210 COMPUTER	E	1,000.00	1,000.00	0.00	1,000.00
0224 VEHICLE EXPENSE	E	600.00	600.00	41.50	600.00
0225 VEHICLE REPAIR	E	1,000.00	1,000.00	0.00	1,000.00
0250 FUEL	E	400.00	400.00	25.14	400.00

EMERGENCY MANAGEMENT		10,500.00	10,500.00	1,065.13	16,372.00

0490 EXTENSION SERVICE					
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0101 SALARY/AGENT	E	29,030.00	29,030.00	10,924.46	30,482.00
0103 SALARY/SECRETARY	E	38,500.00	38,500.00	34,058.40	40,425.00
0140 FICA	E	5,166.00	5,166.00	3,441.46	5,424.00
0150 INSURANCE	E	14,283.00	14,283.00	75.24	15,572.00
0160 RETIREMENT	E	3,761.00	3,761.00	3,327.64	3,950.00
0170 CONTINUING EDUCATION	E	2,000.00	2,000.00	1,013.75	2,000.00
0174 TRAVEL/AGENT	E	5,500.00	5,500.00	2,436.09	6,000.00
0175 TRAVEL	E	500.00	500.00	67.92	500.00
0176 LONGEVITY PAY	E	0.00	0.00	0.00	
0190 SUPPLIES	E	3,000.00	3,000.00	470.84	2,500.00
0191 PROGRAM SUPPLIES	E	1,500.00	1,500.00	270.30	1,500.00
0201 CELL PHONE	E	1,000.00	1,000.00	0.00	1,000.00
0210 COMPUTER	E	1,000.00	1,000.00	0.00	1,000.00
0224 VEHICLE MAINTENANCE	E	3,500.00	3,500.00	1,068.91	3,500.00
0225 VEHICLE/REPAIRS	E	2,000.00	2,000.00	0.00	2,000.00
0250 FUEL	E	7,000.00	7,000.00	1,600.08	6,000.00

EXTENSION SERVICE		117,740.00	117,740.00	58,755.09	121,853.00

0500 HUMAN SERVICES					
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0101 SALARY/SECRETARY	E	1,500.00	1,500.00	1,324.80	1,575.00
0140 FICA	E	115.00	115.00	101.20	120.00
0150 INSURANCE	E	0.00	0.00	2.88	8.00
0160 RETIREMENT	E	0.00	0.00	129.26	154.00
0170 CONTINUING EDUCATION	E	0.00	0.00	0.00	1,000.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0010 GENERAL FUND					

0175 TRAVEL EXPENSE	E	0.00	0.00	0.00	250.00
0176 LONGEVITY PAY	E	0.00	0.00	0.00	
0190 SUPPLIES	E	500.00	500.00	337.01	600.00
0210 COMPUTER/SOFTWARE	E	6,000.00	6,000.00	4,570.00	6,000.00
0342 FOOD BANK	E	3,000.00	3,000.00	3,000.00	3,000.00
0354 CVCOG HUMAN SERVICES	E	1,000.00	1,000.00	615.38	1,700.00

HUMAN SERVICES		12,115.00	12,115.00	10,080.53	14,407.00

0510 JUDGE					
=====					
0100 SALARY	E	55,498.00	55,498.00	49,331.52	58,273.00
0101 SALARY/ADMIN ASST	E	43,231.00	43,231.00	37,710.51	45,393.00
0103 STATE SALARY	E	25,200.00	25,200.00	22,399.92	25,200.00
0140 FICA	E	10,418.00	10,418.00	8,839.23	10,837.00
0150 INSURANCE	E	28,566.00	28,566.00	24,589.22	31,144.00
0160 RETIREMENT	E	13,305.00	13,305.00	11,753.59	13,841.00
0170 CONTINUING EDUCATION	E	5,000.00	5,000.00	2,371.36	5,500.00
0175 TRAVEL EXPENSE	E	1,000.00	1,000.00	376.46	700.00
0176 LONGEVITY PAY	E	12,250.00	12,250.00	10,862.01	12,800.00
0180 DUES	E	250.00	250.00	200.00	250.00
0190 SUPPLIES	E	800.00	800.00	432.72	800.00
0201 CELL PHONE	E	600.00	600.00	521.40	600.00
0210 COMPUTER	E	0.00	0.00	0.00	1,200.00
0341 BOND	E	1,000.00	1,000.00	1,242.50	1,300.00
0350 JURY	E	700.00	700.00	0.00	700.00
0351 COURT REPORTER	E	700.00	700.00	0.00	700.00
0352 INTERPRETER	E	400.00	400.00	0.00	500.00

JUDGE		198,918.00	198,918.00	170,630.44	209,738.00

0520 JUSTICE OF THE PEACE					
=====					
0100 SALARY	E	55,498.00	55,498.00	49,331.52	58,273.00
0101 SALARY/DEPUTY 1	E	41,296.00	41,296.00	30,765.51	43,361.00
0140 FICA	E	7,887.00	7,887.00	6,532.89	8,421.00
0150 INSURANCE	E	28,566.00	28,566.00	26,151.40	31,144.00
0160 RETIREMENT	E	10,072.00	10,072.00	8,372.65	10,755.00
0170 CONTINUING EDUCATION	E	3,000.00	3,000.00	755.34	3,000.00
0175 TRAVEL EXPENSE	E	200.00	200.00	0.00	200.00
0176 LONGEVITY PAY	E	6,300.00	6,300.00	5,599.92	8,450.00
0180 DUES	E	200.00	200.00	130.00	200.00
0190 SUPPLIES	E	2,000.00	2,000.00	1,067.07	1,500.00
0201 CELL PHONE	E	1,000.00	1,000.00	885.35	1,100.00
0210 COMPUTER	E	1,500.00	1,500.00	5,342.30	5,500.00
0341 BOND	E	300.00	300.00	227.50	300.00
0350 JURY	E	1,000.00	1,000.00	990.00	1,100.00
0351 AUTOPSY SERVICES	E	10,000.00	10,000.00	0.00	10,000.00

JUSTICE OF THE PEACE		168,819.00	168,819.00	136,151.45	183,304.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0010 GENERAL FUND					

0530 LANDFILL					
=====					
0220 REPAIRS/MAINTENANCE	E	3,000.00	3,000.00	0.00	3,000.00

LANDFILL		3,000.00	3,000.00	0.00	3,000.00

0540 LIBRARY					
=====					
0101 SALARY	E	16,224.00	16,224.00	14,632.80	17,160.00
0140 FICA	E	1,241.00	1,241.00	1,119.45	1,313.00
0160 RETIREMENT	E	1,585.00	1,585.00	1,429.58	1,677.00
0170 CONTINUING EDUCATION	E	500.00	500.00	0.00	500.00
0176 LONGEVITY PAY	E	0.00	0.00	0.00	
0180 DUES	E	150.00	150.00	111.17	150.00
0190 SUPPLIES	E	1,600.00	1,600.00	880.12	1,600.00
0210 COMPUTER	E	1,000.00	1,000.00	2,693.25	3,500.00
0220 REPAIR/MAINTENANCE	E	10,000.00	10,000.00	1,700.40	10,000.00
0240 UTILITIES	E	10,000.00	10,000.00	3,931.00	9,000.00
0343 BOOK FUND	E	6,200.00	6,200.00	4,265.13	6,200.00
0346 ALARM MONITORING SERVICE	E	2,150.00	2,150.00	1,911.79	2,150.00

LIBRARY		50,650.00	50,650.00	32,674.69	53,250.00

0545 MUSUEM					
=====					
0123 PART-TIME HELP	E	8,234.00	8,234.00	6,046.12	8,563.00
0140 FICA	E	630.00	630.00	462.53	655.00
0160 RETIREMENT	E	804.00	804.00	590.71	837.00
0190 SUPPLIES	E	1,600.00	1,600.00	853.30	1,600.00
0220 REPAIR/MAINTENANCE	E	6,500.00	6,500.00	2,392.66	6,500.00
0240 UTILITIES	E	3,500.00	3,500.00	1,613.30	3,000.00

MUSUEM		21,268.00	21,268.00	11,958.62	21,155.00

0550 NON DEPARTMENTAL					
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0101 CONCHO VALLEY DISTRICT TRANSIT	E	19,000.00	19,000.00	17,413.11	19,000.00
0152 LIABILITY INS.	E	110,000.00	110,000.00	99,266.00	110,000.00
0155 WORKERS COMP.INS.	E	40,000.00	40,000.00	20,646.00	35,000.00
0156 COMP INS EMP PYMT	E	25,000.00	25,000.00	0.00	25,000.00
0161 CIRA DUES AND MAINTENANCE	E	8,000.00	8,000.00	5,488.96	8,000.00
0162 TRASH SERVICE	E	15,000.00	15,000.00	16,789.47	19,000.00
0165 SAFETY/AWARDS PROGRAM	E	1,500.00	1,500.00	0.00	1,000.00
0180 DUES	E	9,000.00	9,000.00	7,865.30	9,000.00
0190 COPY MACHINE SUPPLIES	E	3,000.00	3,000.00	1,247.76	3,000.00
0192 OFFICE MACHINE REPAIR	E	500.00	500.00	0.00	500.00
0198 COMPUTER SERVER/IT EXP	E	10,000.00	10,000.00	4,649.24	10,000.00
0199 PUBLIC SAFETY	E	16,000.00	16,000.00	15,004.00	16,000.00
0200 PHONE/FAX	E	23,000.00	23,000.00	16,150.00	23,000.00
0202 HS INTERNET	E	80,000.00	80,000.00	63,789.12	80,000.00
0220 REPAIR/MAINTENANCE	E	350,000.00	350,000.00	41,493.58	350,000.00
0221 FURNITURE/EQUIPMENT	E	50,000.00	50,000.00	18,588.69	50,000.00
0285 TAX APPRAISAL	E	128,370.00	128,370.00	66,505.88	92,216.00
0295 AUDITOR	E	35,000.00	35,000.00	30,113.00	35,000.00
0300 VETERANS	E	1,400.00	1,400.00	0.00	1,400.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0010 GENERAL FUND					

0305 PREDATOR CONTROL	E	15,000.00	15,000.00	4,630.00	10,000.00
0310 ADVERTISING	E	7,000.00	7,000.00	3,246.36	7,000.00
0315 SOIL CONSERVATION	E	1,500.00	1,500.00	1,500.00	1,500.00
0320 ARDEN CEMETERY	E	500.00	500.00	0.00	500.00
0321 BARNHART CEMETERY	E	750.00	750.00	562.50	750.00
0322 SHERWOOD CEMETERY	E	750.00	750.00	625.00	750.00
0325 POSTAGE	E	12,000.00	12,000.00	6,469.83	12,000.00
0327 POSTAGE/P.O.BOX RENTAL	E	1,000.00	1,000.00	722.00	1,000.00
0330 PHYSICALS/DRUG TESTING	E	2,500.00	2,500.00	400.00	2,500.00
0336 PEST CONTROL	E	2,000.00	2,000.00	2,467.75	3,300.00
0337 CAPITAL EXP-INFSTR	E	1,100,444.00	1,322,985.00	1,257,841.27	1,327,965.00
0339 SCHOOL/CITY/WATER TAX	E	5,000.00	5,000.00	0.00	5,000.00
0340 LOBBYING FEES	E	2,500.00	2,500.00	0.00	2,500.00
0391 WATER SUPPLY	E	2,500.00	2,500.00	1,192.08	3,500.00
0398 BANK FEES	E	100.00	100.00	0.00	100.00
0400 CONTINGENCY	E	1,000,000.00	1,000,000.00	170,081.00	1,000,000.00
0401 STORM DAMAGE	E	1,000.00	1,000.00	0.00	1,000.00

NON DEPARTMENTAL		3,079,314.00	3,301,855.00	1,874,747.90	3,266,481.00

0560 SHERIFFS OFFICE					
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0100 SALARY/SHERIFF	E	61,750.00	61,750.00	54,888.96	64,838.00
0101 SALARY/DEPUTY 1	E	57,568.00	57,568.00	50,931.20	60,446.00
0102 SALARY/DEPUTY 2	E	55,137.00	55,137.00	48,778.40	57,894.00
0103 SALARY/DEPUTY 3	E	55,137.00	55,137.00	48,778.40	57,894.00
0104 SALARY/DEPUTY 4	E	55,137.00	55,137.00	48,778.40	57,894.00
0105 SALARY/SECRETARY-DISPATC	E	43,236.00	43,236.00	39,423.04	45,398.00
0106 SALARY/DISPATC 1	E	35,943.00	35,943.00	27,648.00	37,740.00
0107 SALARY/DISPATC 2	E	35,943.00	35,943.00	31,795.20	37,740.00
0108 SALARY/DISPATC 3	E	35,943.00	35,943.00	31,795.20	37,740.00
0109 SALARY/DISPATC 4	E	35,943.00	35,943.00	31,795.20	37,740.00
0110 PART-TIME DISPATCH	E	28,500.00	28,500.00	2,376.00	25,000.00
0111 CUSTODIAN - SHERIFF'S OFFICE	E	10,000.00	10,000.00	3,150.00	6,000.00
0112 SUPP/911	E	4,500.00	4,500.00	3,456.00	4,500.00
0113 SUPP/911	E	4,500.00	4,500.00	3,974.40	4,500.00
0114 SUPP/911	E	4,500.00	4,500.00	3,974.40	4,500.00
0115 SUPP/911	E	4,500.00	4,500.00	3,974.40	4,500.00
0116 SALARY/DEPUTY 5	E	55,137.00	55,137.00	48,778.40	57,894.00
0117 SALARY/DISPATC 5	E	0.00	35,943.00	31,104.00	37,740.00
0118 SUPP/911	E	0.00	4,500.00	3,888.00	4,500.00
0140 FICA	E	51,708.00	54,802.00	41,781.10	52,056.00
0142 COMP PAY OUT	E	50,000.00	50,000.00	0.00	50,000.00
0150 INSURANCE	E	157,113.00	171,396.00	155,323.71	186,865.00
0160 RETIREMENT	E	66,038.00	69,989.00	54,052.02	66,482.00
0169 UNIFORMS	E	6,000.00	6,000.00	2,638.36	5,000.00
0170 CONTINUING EDUCATION	E	12,000.00	12,000.00	4,116.74	12,000.00
0175 TRAVEL	E	1,000.00	1,000.00	182.30	1,000.00
0176 LONGEVITY PAY	E	42,550.00	42,550.00	37,108.56	42,650.00
0180 DUES	E	450.00	450.00	371.00	450.00
0190 SUPPLIES/EQUIPMENT	E	15,000.00	15,000.00	9,634.22	15,000.00
0195 VEHICLES	E	108,000.00	108,000.00	76,091.41	108,000.00
0198 COPSUNC	E	15,000.00	15,000.00	7,619.38	15,000.00
0199 TELETS	E	15,000.00	15,000.00	3,600.00	10,000.00
0201 CELL PHONE	E	8,000.00	8,000.00	2,447.05	8,000.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0010 GENERAL FUND					
0205 COMMUNICATIONS	E	7,000.00	7,000.00	5,880.11	7,000.00
0210 COMPUTER	E	8,500.00	8,500.00	428.01	8,500.00
0213 TOWER RENTAL	E	10,000.00	10,000.00	8,137.00	10,000.00
0220 BLDG REPAIR/MAINTENANCE	E	10,000.00	10,000.00	4,336.95	10,000.00
0224 VEHICLE MAINTANCE	E	20,000.00	20,000.00	3,724.27	20,000.00
0240 UTILITIES	E	12,000.00	12,000.00	4,438.09	10,000.00
0250 FUEL	E	36,000.00	36,000.00	22,954.98	36,000.00
0341 BONDS	E	1,000.00	1,000.00	285.00	1,000.00
0355 JUVENILE SERVICES	E	3,000.00	3,000.00	1,840.00	3,000.00
0360 PRISONER CARE	E	55,000.00	55,000.00	50,804.00	60,000.00
0361 RMS	E	15,000.00	15,000.00	0.00	15,000.00

SHERIFFS OFFICE		1,308,733.00	1,370,504.00	1,017,081.86	1,397,461.00

0570 SHOWBARN/ARENA					
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0123 ARENA MAINTENANCE	E	1,500.00	1,500.00	0.00	1,500.00
0220 REPAIRS/MAINTENANCE	E	3,000.00	3,000.00	1,069.94	3,000.00
0240 UTILITIES	E	1,000.00	1,000.00	285.22	1,000.00

SHOWBARN/ARENA		5,500.00	5,500.00	1,355.16	5,500.00

0580 SWIMMING POOL					
=====					
0101 SALARY/POOL MANAGER	E	10,000.00	10,000.00	8,020.00	11,000.00
0122 LIFE GUARD EXPENSE	E	22,000.00	22,000.00	22,521.57	24,500.00
0140 FICA	E	2,448.00	2,448.00	2,336.50	2,716.00
0170 CONTINUING EDUCATION	E	2,000.00	2,000.00	1,570.00	2,000.00
0190 SUPPLIES	E	5,000.00	5,000.00	3,423.47	5,000.00
0220 REPAIRS/MAINTENANCE	E	20,000.00	20,000.00	8,867.86	20,000.00
0240 UTILITIES	E	5,000.00	5,000.00	2,659.92	5,000.00

SWIMMING POOL		66,448.00	66,448.00	49,399.32	70,216.00

0590 TAX COLLECTOR					
=====					
0100 SALARY	E	55,498.00	55,498.00	49,331.52	58,273.00
0101 SALARY/DEPUTY1	E	43,231.00	43,231.00	38,235.20	45,393.00
0103 SALARY DEPUTY 2	E	41,296.00	41,296.00	36,524.00	45,393.00
0123 PART TIME EMPLOYEE	E	7,200.00	7,200.00	0.00	18,720.00
0140 FICA	E	12,724.00	12,724.00	8,378.32	14,296.00
0150 INSURANCE	E	42,849.00	42,849.00	39,243.82	46,716.00
0160 RETIREMENT	E	16,250.00	16,250.00	13,777.06	18,258.00
0170 CONTINUING EDUCATION	E	1,500.00	1,500.00	2,200.59	1,900.00
0175 TRAVEL EXPENSE	E	300.00	300.00	52.40	100.00
0176 LONGEVITY PAY	E	19,100.00	19,100.00	16,923.05	19,100.00
0180 DUES	E	500.00	500.00	535.00	600.00
0190 SUPPLIES	E	8,700.00	8,700.00	8,224.03	8,900.00
0210 COMPUTER HD, SW, MAINT, TAX ROLL	E	5,100.00	5,100.00	5,100.00	30,400.00
0341 BONDS	E	500.00	500.00	213.50	400.00

TAX COLLECTOR		254,748.00	254,748.00	218,738.49	308,449.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0010 GENERAL FUND					

0600 TREASURER					
=====					
0100 SALARY	E	55,498.00	55,498.00	49,331.52	58,273.00
0101 SALARY/DEPUTY	E	42,587.00	42,587.00	35,438.70	44,716.00
0140 FICA	E	8,498.00	8,498.00	7,072.73	8,873.00
0150 INSURANCE	E	28,566.00	28,566.00	26,184.84	31,144.00
0160 RETIREMENT	E	10,853.00	10,853.00	9,408.32	11,332.00
0170 CONTINUING EDUCATION	E	5,500.00	5,500.00	3,983.00	5,000.00
0175 TRAVEL EXPENSE	E	300.00	300.00	29.75	200.00
0176 LONGEVITY PAY	E	13,000.00	13,000.00	11,527.76	13,000.00
0180 DUES	E	350.00	350.00	340.00	400.00
0190 SUPPLIES	E	1,200.00	1,200.00	783.40	1,200.00
0210 COMPUTER	E	20,400.00	20,400.00	5,910.00	21,000.00
0341 BONDS	E	200.00	200.00	652.50	350.00

TREASURER		186,952.00	186,952.00	150,662.52	195,488.00

0610 VFD BARNHART					
=====					
0168 PERSONAL PROTC EQUIP	E	5,000.00	5,000.00	0.00	4,000.00
0170 CONTINUING EDUCATION	E	2,500.00	2,500.00	0.00	1,000.00
0190 SUPPLIES	E	6,000.00	6,000.00	137.50	6,000.00
0200 TELEPHONE	E	2,500.00	2,500.00	2,370.05	2,500.00
0205 COMMUNICATIONS	E	2,500.00	2,500.00	0.00	2,000.00
0225 FIRETRUCK REPAIRS/MAINT	E	10,000.00	10,000.00	1,405.05	10,000.00
0250 FUEL	E	7,500.00	7,500.00	1,174.23	7,500.00

VFD BARNHART		36,000.00	36,000.00	5,086.83	33,000.00

0620 VFD MERTZON					
=====					
0168 PERSONAL PROTC EQUIP	E	8,000.00	8,000.00	3,829.55	8,000.00
0170 CONTINUING EDUCATION	E	3,500.00	3,500.00	0.00	3,500.00
0190 SUPPLIES	E	7,000.00	7,000.00	395.97	7,000.00
0205 COMMUNICATIONS	E	6,000.00	6,000.00	2,749.82	6,000.00
0220 REPAIRS/MAINTENANCE BUILDING	E	2,500.00	2,500.00	1,253.47	2,500.00
0225 REPAIRS/MAINTENANCE FIRETRUCKS	E	17,000.00	17,000.00	2,763.44	16,000.00
0240 UTILITIES	E	10,000.00	10,000.00	6,297.74	10,000.00
0250 FUEL	E	7,500.00	7,500.00	1,279.20	7,500.00

VFD MERTZON		61,500.00	61,500.00	18,569.19	60,500.00

0630 ROAD DEPARTMENT					
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0101 ROAD DEPARTMENT 1	E	50,117.00	50,117.00	44,325.60	52,623.00
0103 ROAD DEPARTMENT 3	E	41,478.00	41,478.00	36,355.61	43,552.00
0104 ROAD DEPARTMENT 4	E	41,478.00	41,478.00	36,689.60	43,552.00
0105 ROAD DEPARTMENT 5	E	41,478.00	41,478.00	36,689.60	43,552.00
0140 FICA	E	19,548.00	19,548.00	12,199.41	15,467.00
0145 OVERTIME (UP TO 100 HRS)	E	20,000.00	20,000.00	0.00	20,000.00
0150 INSURANCE	E	71,415.00	71,415.00	55,940.34	62,288.00
0160 RETIREMENT	E	24,965.00	24,965.00	17,419.30	19,753.00
0169 UNIFORMS	E	7,000.00	7,000.00	3,657.98	6,500.00
0170 CONTINUING EDUCATION	E	4,000.00	4,000.00	0.00	4,000.00
0176 LONGEVITY PAY	E	19,500.00	19,500.00	15,680.96	18,900.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0010 GENERAL FUND					

0190 SUPPLIES	E	18,000.00	18,000.00	10,930.45	18,000.00
0191 ROAD MATERIALS PCT 1	E	225,000.00	225,000.00	7,908.71	225,000.00
0192 ROAD MATERIALS PCT 2	E	225,000.00	225,000.00	4,502.74	225,000.00
0193 ROAD MATERIALS PCT 3	E	225,000.00	225,000.00	5,997.50	225,000.00
0194 ROAD MATERIALS PCT 4	E	225,000.00	225,000.00	24,684.97	225,000.00
0195 VEHICLES	E	50,000.00	50,000.00	0.00	60,000.00
0200 WATERWELL REPAIR/MAINT	E	4,200.00	4,200.00	1,372.83	4,200.00
0201 CELL PHONES	E	1,500.00	1,500.00	403.91	1,500.00
0205 COMMUNICATIONS	E	1,200.00	1,200.00	379.20	1,200.00
0225 REPAIRS/MAINTENANCE	E	50,000.00	50,000.00	32,219.40	55,000.00
0226 REPAIRS/EQUIPMENT	E	85,000.00	85,000.00	83,642.76	100,000.00
0240 UTILITIES	E	2,500.00	2,500.00	1,373.36	2,500.00
0250 FUEL	E	50,000.00	50,000.00	31,902.45	50,000.00
0251 FUEL TAX	E	850.00	850.00	0.00	850.00
0399 ENGINEERING	E	25,000.00	25,000.00	0.00	25,000.00

ROAD DEPARTMENT	-	1,529,229.00	1,529,229.00	464,276.68	1,548,437.00

0650 INDIGENT HEALTH					
=====					
0410 PHYSICIAN	E	171,594.00	171,594.00	6,428.15	175,000.00
0415 PRESCRIPTION DRUGS	E	148,387.00	148,387.00	0.00	145,000.00
0416 X-RAY/LAB	E	75,000.00	75,000.00	1,873.88	100,000.00
0420 HOSPITAL INPATIENT	E	125,000.00	125,000.00	32,298.78	150,000.00
0421 HOSPITAL OUTPATIENT	E	150,000.00	150,000.00	8,061.91	133,139.00

INDIGENT HEALTH	-	669,981.00	669,981.00	48,662.72	703,139.00

GENERAL FUND					
Income Totals		9,302,771.00	9,587,083.00	9,885,386.61	9,794,546.00
Expense Totals		9,232,393.00	9,516,705.00	5,188,345.11	9,794,546.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0020 F\M MAINTENANCE & OPERATIONS					
0300 F\M MAINTENANCE\OPERATIONS INCOME					
=====					
0020 DELINQUENT TAX	I	2,000.00	2,000.00	1,011.60	1,500.00
0025 STATE COMPTLR LAT RD FUND	I	9,000.00	9,000.00	9,072.09	9,200.00

F\M MAINTENANCE\OPERATIONS INCOME		11,000.00	11,000.00	10,083.69	10,700.00
0630 ROAD DEPARTMENT					
=====					
0250 FUEL	E	11,000.00	11,000.00	3,593.55	10,700.00

ROAD DEPARTMENT		11,000.00	11,000.00	3,593.55	10,700.00
F\M MAINTENANCE & OPERATIONS					
Income Totals		11,000.00	11,000.00	10,083.69	10,700.00
Expense Totals		11,000.00	11,000.00	3,593.55	10,700.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0029 INTEREST & SINKING FUND					

0300 INTEREST & SINKING IN					
=====					
0010 PROPERTY TAX	I	52,215.00	53,960.00	51,831.64	50,009.00
0200 TRANSFERS IN	I	0.00	0.00	0.00	
0210 TRANSFERS OUT	I	0.00	0.00	0.00	
0220 TRANSFERS WITHIN	I	0.00	0.00	0.00	

INTEREST & SINKING IN	-	52,215.00	53,960.00	51,831.64	50,009.00

0550 INTEREST & SINKING EX					
=====					
0206 RADAR LEASE	E	6,738.00	6,738.00	3,308.97	6,905.00
0231 COPY MACHINE RENTAL	E	42,545.00	44,290.00	34,347.49	39,539.00
0326 POSTAGE MACHINE RENTAL	E	2,932.00	2,932.00	2,961.30	3,565.00

INTEREST & SINKING EX	-	52,215.00	53,960.00	40,617.76	50,009.00

INTEREST & SINKING FUND					
Income Totals		52,215.00	53,960.00	51,831.64	50,009.00
Expense Totals		52,215.00	53,960.00	40,617.76	50,009.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0030 F/M INTEREST & SINKING					

0300 F/M INTEREST & SINKING INCOME					
=====					
0010 PROPERTY TAX	I	189,085.00	195,403.00	187,977.82	135,363.00
0200 TRANSFERS IN	I	0.00	0.00	0.00	
0210 TRANSFERS OUT	I	0.00	0.00	0.00	
0220 TRANSFERS WITHIN	I	0.00	0.00	0.00	

F/M INTEREST & SINKING INCOME		189,085.00	195,403.00	187,977.82	135,363.00

0640 F/M INTEREST & SINKING EXPENSES					
=====					
0260 EQUIPMENT PAYMENTS	E	189,085.00	195,403.00	160,117.30	135,363.00

F/M INTEREST & SINKING EXPENSES		189,085.00	195,403.00	160,117.30	135,363.00

F/M INTEREST & SINKING					
Income Totals		189,085.00	195,403.00	187,977.82	135,363.00
Expense Totals		189,085.00	195,403.00	160,117.30	135,363.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023
REPORTING FUND: 0031 JUDICIAL FUND					
0300 JUDICIAL FUND INCOME					
=====					
0110 FEES DUE	I	50.00	50.00	5.00	50.00

JUDICIAL FUND INCOME		50.00	50.00	5.00	50.00
0510 JUDICIAL FUND EXPENSES					
=====					
0170 CONTINUING EDUCATION	E	50.00	50.00	0.00	50.00
0190 SUPPLIES	E	0.00	0.00	0.00	
0351 COURT REPORTER	E	0.00	0.00	0.00	
0352 INTERPRETER	E	0.00	0.00	0.00	

JUDICIAL FUND EXPENSES		50.00	50.00	0.00	50.00
JUDICIAL FUND					
Income Totals		50.00	50.00	5.00	50.00
Expense Totals		50.00	50.00	0.00	50.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0032 JP TECH FUND BALANCE					

0300 JUST OF THE PEACE TECH INCOME					
=====					
0110 FEES DUE	I	800.00	800.00	300.00	350.00

JUST OF THE PEACE TECH INCOME		800.00	800.00	300.00	350.00

0520 JP TECH FUND EXPENSES					
=====					
0209 COMPUTER MAINTENANCE	E	800.00	800.00	0.00	350.00
0210 JP TECH FUND COMPUTER HARDWARE	E	0.00	0.00	0.00	
0211 JP TECH FUND COMPUTER SOFTWARE	E	0.00	0.00	0.00	

JP TECH FUND EXPENSES		800.00	800.00	0.00	350.00

JP TECH FUND BALANCE					
Income Totals		800.00	800.00	300.00	350.00
Expense Totals		800.00	800.00	0.00	350.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0033 LAW LIBRARY					

0300 LAW LIBRARY FUND INCOME					
=====					
0080 LAW LIB FEES CLERK	I	700.00	700.00	1,400.00	1,500.00
0100 LAW LIB FEES JP	I	0.00	0.00	0.00	

LAW LIBRARY FUND INCOME		700.00	700.00	1,400.00	1,500.00

0470 LAW LIBRARY EXPENSES					
=====					
0275 LAW LIBRARY SUPPLIES	E	700.00	700.00	0.00	1,500.00

LAW LIBRARY EXPENSES		700.00	700.00	0.00	1,500.00

LAW LIBRARY					
Income Totals		700.00	700.00	1,400.00	1,500.00
Expense Totals		700.00	700.00	0.00	1,500.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0034 COURTHOUSE SECURITY					

0300 CRTHSE SECURITY FUND INCOME					
=====					
0620 CRTHSE SECURITY FUND INCOME	I	2,600.00	2,600.00	1,752.82	2,200.00

CRTHSE SECURITY FUND INCOME		2,600.00	2,600.00	1,752.82	2,200.00

0470 CRTHSE SECURITY EXPENSES					
=====					
0190 SUPPLIES	E	0.00	0.00	0.00	
0220 REPAIRS	E	2,600.00	2,600.00	0.00	2,200.00

CRTHSE SECURITY EXPENSES		2,600.00	2,600.00	0.00	2,200.00

COURTHOUSE SECURITY					
Income Totals		2,600.00	2,600.00	1,752.82	2,200.00
Expense Totals		2,600.00	2,600.00	0.00	2,200.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0035 RECREATIONAL FACILITIES					

0300 RECREATIONAL FACILITY INC					
=====					
0130 COM CTR INCOME MERTZON	I	6,700.00	6,700.00	7,175.00	7,300.00
0131 COM CTR INCOME BARNHART	I	0.00	0.00	0.00	
0132 SHOWBARN INCOME	I	100.00	100.00	0.00	100.00
0133 ARENA INCOME	I	100.00	100.00	0.00	100.00
0134 SWIMMING POOL INCOME	I	4,000.00	4,000.00	3,272.00	4,000.00
0137 STANDING DEPOSIT	I	100.00	100.00	0.00	100.00

RECREATIONAL FACILITY INC		11,000.00	11,000.00	10,447.00	11,600.00
0420 BARNHART CTR EXPENSES					
=====					
0190 SUPPLIES	E	0.00	0.00	0.00	
0220 REPAIR/MAINTENANCE	E	0.00	0.00	0.00	
0221 FURNITURE/EQUIPMENT	E	0.00	0.00	0.00	

BARNHART CTR EXPENSES		0.00	0.00	0.00	0.00
0430 MERTZON CTR EXPENSES					
=====					
0137 DEPOSIT REFUND	E	2,500.00	2,500.00	2,865.00	3,000.00
0190 SUPPLIES	E	1,500.00	1,500.00	0.00	650.00
0220 REPAIR/MAINTENANCE	E	1,500.00	1,500.00	2,500.00	3,000.00
0221 FURNITURE/EQUIPMENT	E	2,000.00	2,000.00	0.00	650.00

MERTZON CTR EXPENSES		7,500.00	7,500.00	5,365.00	7,300.00
0570 SHOWBARN/ARENA EXPENSES					
=====					
0190 SUPPLIES	E	0.00	0.00	0.00	
0220 REPAIR/MAINTENANCE	E	1,500.00	1,500.00	2,500.00	2,500.00
0221 FURNITURE/EQUIPMENT	E	0.00	0.00	0.00	

SHOWBARN/ARENA EXPENSES		1,500.00	1,500.00	2,500.00	2,500.00
0580 SWIMMING POOL EXPENSES					
=====					
0190 SUPPLIES	E	0.00	0.00	0.00	
0220 REPAIR/MAINTENANCE	E	1,000.00	1,000.00	0.00	1,300.00
0221 FURNITURE/EQUIPMENT	E	1,000.00	1,000.00	0.00	500.00

SWIMMING POOL EXPENSES		2,000.00	2,000.00	0.00	1,800.00
RECREATIONAL FACILITIES					
Income Totals		11,000.00	11,000.00	10,447.00	11,600.00
Expense Totals		11,000.00	11,000.00	7,865.00	11,600.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0036 PUBLIC LIBRARY FUND					

0300 PUBLIC LIBRARY INCOME					
=====					
0130 FINES/FEES	I	100.00	100.00	62.45	75.00
0195 DONATIONS	I	0.00	0.00	0.00	
0345 GRANTS	I	0.00	0.00	0.00	

PUBLIC LIBRARY INCOME		100.00	100.00	62.45	75.00

0540 LIBRARY EXPENSE					
=====					
0190 SUPPLIES	E	100.00	100.00	0.00	75.00
0210 COMPUTER HARDWARE	E	0.00	0.00	0.00	
0211 COMPUTER SOFTWARE	E	0.00	0.00	0.00	
0220 REPAIR/MAINTENANCE	E	0.00	0.00	0.00	

LIBRARY EXPENSE		100.00	100.00	0.00	75.00

PUBLIC LIBRARY FUND					
Income Totals		100.00	100.00	62.45	75.00
Expense Totals		100.00	100.00	0.00	75.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0037 EMERGENCY SERVICES					

0300 EMERGENCY SERVICES INCOME					
=====					
0135 EMS INCOME - BILLING REIMB	I	10,000.00	10,000.00	10,892.46	7,500.00
0136 VFD INCOME	I	0.00	0.00	0.00	
0137 VFD DONATIONS MERTZON	I	3,000.00	3,000.00	500.00	1,000.00
0138 VFD DONATIONS BARNHART	I	250.00	250.00	0.00	
0195 DONATIONS TO EMS	I	3,000.00	3,000.00	500.00	1,000.00

EMERGENCY SERVICES INCOME		16,250.00	16,250.00	11,892.46	9,500.00
0480 EMS EXPENSES					
=====					
0116 TRIP INCENTIVE	E	0.00	0.00	0.00	
0168 PERSONAL PROTC EQUIP	E	4,000.00	4,000.00	0.00	3,000.00
0170 CONTINUING EDUCATION	E	4,000.00	4,000.00	0.00	3,000.00
0185 CONSULTING	E	0.00	0.00	0.00	
0190 SUPPLIES	E	5,000.00	5,000.00	0.00	500.00

EMS EXPENSES		13,000.00	13,000.00	0.00	6,500.00
0620 VFD EXPENSES					
=====					
0168 PERSONAL PROTC EQUIP	E	0.00	0.00	0.00	
0170 CONTINUING EDUCATION	E	0.00	0.00	0.00	
0190 SUPPLIES	E	3,250.00	3,250.00	0.00	3,000.00

VFD EXPENSES		3,250.00	3,250.00	0.00	3,000.00
EMERGENCY SERVICES					
Income Totals		16,250.00	16,250.00	11,892.46	9,500.00
Expense Totals		16,250.00	16,250.00	0.00	9,500.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0038 CTY/DISTRICT TECH IN BANK					
0300 CTY/DISTRICT TECH INCOME					
=====					
0110 FEES DUE	I	100.00	100.00	41.01	45.00

CTY/DISTRICT TECH INCOME		100.00	100.00	41.01	45.00
0470 CTY/DIST TECH FUND EXPENS					
=====					
0190 TECH SUPPLIES	E	100.00	100.00	0.00	45.00
0200 TECH PHONE	E	0.00	0.00	0.00	
0209 TECH COMPUTER MAINTENANCE	E	0.00	0.00	0.00	

CTY/DIST TECH FUND EXPENS		100.00	100.00	0.00	45.00
CTY/DISTRICT TECH IN BANK					
Income Totals		100.00	100.00	41.01	45.00
Expense Totals		100.00	100.00	0.00	45.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023
REPORTING FUND: 0039 HAVA FUNDS					
0300 INCOME					
=====					
0010 HAVA GRANT	I	0.00	0.00	0.00	

INCOME		0.00	0.00	0.00	0.00
0645 EXPENSE					
=====					
0190 SERVICES/EQUIPMENT	E	0.00	0.00	14,610.51	

EXPENSE		0.00	0.00	14,610.51	0.00
HAVA FUNDS					
Income Totals		0.00	0.00	0.00	0.00
Expense Totals		0.00	0.00	14,610.51	0.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0050 HOT CHECK					

0200 LIABILITY ACCOUNT					
=====					
0200 TRANSFERS IN	I	0.00	0.00	0.00	_____
0210 TRANSFERS OUT	I	0.00	0.00	0.00	_____
0220 TRANSFERS WITHIN	I	0.00	0.00	0.00	_____
0999 FUND BALANCING ACCOUNT	I	0.00	0.00	0.00	_____

LIABILITY ACCOUNT		0.00	0.00	0.00	0.00
0300 INCOME					
=====					
0100 PAYMENT DUE FROM PLAINTIFF	I	50.00	50.00	0.00	50.00

INCOME		50.00	50.00	0.00	50.00
0640 HOT CHECK					
=====					
0100 CONTRACT SERVICES	E	50.00	50.00	0.00	50.00
0190 SUPPLIES	E	0.00	0.00	0.00	_____
0342 PAYMENT TO PLAINTIFF	E	0.00	0.00	0.00	_____

HOT CHECK		50.00	50.00	0.00	50.00
HOT CHECK					
Income Totals		50.00	50.00	0.00	50.00
Expense Totals		50.00	50.00	0.00	50.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0060 SHERIFFS SPECIAL					

0300 INCOME					
=====					
0109 COMPROLLER ALLOTMENT	I	0.00	0.00	0.00	
0110 FEES DUE	I	0.00	0.00	0.00	
0111 SALE ITEMS	I	0.00	0.00	0.00	
0120 DARE DONATIONS	I	100.00	100.00	0.00	50.00
0121 DARE GRANT FUNDS	I	0.00	0.00	0.00	

INCOME		100.00	100.00	0.00	50.00

0400 EXPENSE					
=====					
0101 SALARY	E	0.00	0.00	0.00	
0110 CONFERENCE/TRAINING	E	0.00	0.00	0.00	
0190 SUPPLIES	E	100.00	100.00	0.00	50.00

EXPENSE		100.00	100.00	0.00	50.00

SHERIFFS SPECIAL					
Income Totals		100.00	100.00	0.00	50.00
Expense Totals		100.00	100.00	0.00	50.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0062 TLEOSA FUND BAL					

0300 LEOSE INCOME					
=====					
0100 TX COMP ALLOTMENT	I	200.00	200.00	0.00	_____

LEOSE INCOME		200.00	200.00	0.00	0.00
0560 TLEOS CONFERENCE/TRAINING					
=====					
0111 TLEOS CONFERENCE/TRNG	E	200.00	200.00	0.00	_____

TLEOS CONFERENCE/TRAINING		200.00	200.00	0.00	0.00
TLEOSA FUND BAL					
Income Totals		200.00	200.00	0.00	0.00
Expense Totals		200.00	200.00	0.00	0.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0070 RECORDS MANAGEMENT FUND					

0300 RECORDS MGT INCOME ACCOUNTS					
=====					
0440 CLERK RECORDS MGT FEES	I	7,000.00	7,000.00	7,086.13	7,200.00
0470 COURT RECORDS MGT FEES	I	750.00	750.00	315.18	500.00

RECORDS MGT INCOME ACCOUNTS		7,750.00	7,750.00	7,401.31	7,700.00

0440 CLERK RECORDS MGT EXPENSE					
=====					
0410 CLERK RECORDS MGT EXPENSES	E	6,500.00	6,500.00	0.00	6,500.00
0443 COMPUTER SOFTWARE	E	0.00	0.00	0.00	
0446 RECORDING BINDERS	E	0.00	0.00	0.00	
0448 RECORDING SUPPLIES	E	0.00	0.00	0.00	

CLERK RECORDS MGT EXPENSE		6,500.00	6,500.00	0.00	6,500.00

0470 COURT RECORDS MGT EXPENSES					
=====					
0445 FILE JACKETS	E	1,250.00	1,250.00	0.00	1,200.00

COURT RECORDS MGT EXPENSES		1,250.00	1,250.00	0.00	1,200.00

RECORDS MANAGEMENT FUND					
Income Totals		7,750.00	7,750.00	7,401.31	7,700.00
Expense Totals		7,750.00	7,750.00	0.00	7,700.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023
REPORTING FUND: 0071 RECORD MGT ARCHIVES FUND					
0300 RECORD MGT ARCHIVES INCOM					
=====					
0471 BVS ARCHIVES FEES	I	25.00	25.00	18.00	25.00
0472 RMF ARCHIVES FEES	I	7,000.00	7,000.00	6,000.00	7,000.00

RECORD MGT ARCHIVES INCOM		7,025.00	7,025.00	6,018.00	7,025.00
0471 BVS ARCHIVES EXPENSE					
=====					
0190 BVS SUPPLIES	E	3,525.00	3,525.00	0.00	3,525.00
0399 BVS MISCELLANEOUS	E	0.00	0.00	0.00	

BVS ARCHIVES EXPENSE		3,525.00	3,525.00	0.00	3,525.00
0472 RMF ARCHIVES EXPENSE					
=====					
0399 RMF MISCELLANEOUS	E	3,500.00	3,500.00	0.00	3,500.00
0439 DIGITAL CREATION	E	0.00	0.00	0.00	
0440 BOOK RECREATION	E	0.00	0.00	0.00	
0441 BOOK RESTORATION	E	0.00	0.00	0.00	
0446 ARCHIVES BINDERS	E	0.00	0.00	0.00	
0447 RECORDING PAPER	E	0.00	0.00	0.00	
0448 RECORDING SUPPLIES	E	0.00	0.00	0.00	
0449 MICROFILMING	E	0.00	0.00	0.00	

RMF ARCHIVES EXPENSE		3,500.00	3,500.00	0.00	3,500.00
RECORD MGT ARCHIVES FUND					
Income Totals		7,025.00	7,025.00	6,018.00	7,025.00
Expense Totals		7,025.00	7,025.00	0.00	7,025.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023

REPORTING FUND: 0072 DIST COURT ARCHIVES FUND					

0300 DIST COURT ARCHIVES INCOM					
=====					
0473 DIST COURT FEES	I	200.00	200.00	22.29	100.00
0474 COUNTY COURT FEES	I	0.00	0.00	0.00	

DIST COURT ARCHIVES INCOM		200.00	200.00	22.29	100.00

0473 DIST COURT EXPENSE					
=====					
0190 DIST COURT SUPPLIES	E	200.00	200.00	0.00	100.00
0448 RECORDING SUPPLIES	E	0.00	0.00	0.00	

DIST COURT EXPENSE		200.00	200.00	0.00	100.00

0474 COUNTY COURT EXPENSE					
=====					
0190 COUNTY COURT SUPPLIES	E	0.00	0.00	0.00	
0448 RECORDING SUPPLIES	E	0.00	0.00	0.00	

COUNTY COURT EXPENSE		0.00	0.00	0.00	0.00

DIST COURT ARCHIVES FUND					
Income Totals		200.00	200.00	22.29	100.00
Expense Totals		200.00	200.00	0.00	100.00

Account Number and Title	T C	Org Budget YEAR - 2022	Amended Budget YEAR - 2022	Actual Exper YEAR - 2022	Prop Budget YEAR - 2023
REPORTING FUND: 0091 GRANT FUND (ARPA)					
0300 GRANT FUND INCOME					
=====					
0012 ARPA GRANT 2021	I	0.00	0.00	0.00	
0200 TRANSFERS IN	I	0.00	0.00	0.00	

GRANT FUND INCOME		0.00	0.00	0.00	0.00
0660 GRANT FUND EXPENSES					
=====					
0399 ARPA EXPENSES	E	0.00	0.00	77,733.34	

GRANT FUND EXPENSES		0.00	0.00	77,733.34	0.00
GRANT FUND (ARPA)					
Income Totals		0.00	0.00	0.00	0.00
Expense Totals		0.00	0.00	77,733.34	0.00

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Irion County

Taxing Unit Name

325-835-7771

Phone (area code and number)

209 N. PARKVIEW MERTZON TX 76941

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

https://www.co.irion.tx

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,388,781,230
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,388,781,230
4.	2022 total adopted tax rate.	\$ 0.351184 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:.....	\$ 0
	B. 2022 values resulting from final court decisions:.....	-\$ 0
	C. 2022 value loss, Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:.....	\$ 0
	B. 2022 disputed value:.....	-\$ 0
	C. 2022 undisputed value, Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,388,781,230
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 152,060 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 346,210 C. Value loss. Add A and B. ⁶	\$ 498,270
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: \$ 879,850 B. 2023 productivity or special appraised value: - \$ 12,240 C. Value loss. Subtract B from A. ⁷	\$ 867,610
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,365,880
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,387,415,350
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,384,220
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 0
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 8,384,220
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,625,882,720 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 656,707 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:..... - \$ 4,179,680 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 2,622,359,747

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 0
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 67,000,000
	C. Total value under protest or not certified. Add A and B.	\$ 67,000,000
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,689,359,747
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 94,174,920
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 94,174,920
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 2,595,184,827
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.323068 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ 0.330320 /\$100

SECTION 2. Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.349008 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,388,781,230

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	\$ 8,337,037
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. + \$ 0</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 8,337,037
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,595,184,827
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.321250 /\$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. \$ 21,840</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 40,170</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ -0.000707 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$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. \$ 62,408</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 9,064</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.002055 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.002055 /\$100

²³ [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>\$ 8,566</p> <p>\$ 6,016</p> <p>\$ 0.000098 /\$100</p> <p>\$ 0.000011 /\$100</p> <p>\$ 0.000011 /\$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>\$ 0</p> <p>\$ 0</p> <p>\$ 0.000000 /\$100</p> <p>\$ 0.000000 /\$100</p> <p>\$ 0.000000 /\$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>\$ 0</p> <p>\$ 0</p> <p>\$ 0.000000 /\$100</p> <p>\$ 0.000000 /\$100</p>
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ 0.000000 /\$100</p> <p>\$ 0.323316 /\$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>\$ 0</p> <p>\$ 0.000000 /\$100</p> <p>\$ 0.323316 /\$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>\$ 0.334632 /\$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>	\$ 0.000000 /\$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,</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 \$ 51,206</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 51,206
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 51,206
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 100.00 %</p> <p>C. Enter the 2021 actual collection rate. 100.00 %</p> <p>D. Enter the 2020 actual collection rate. 100.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	100.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 51,206
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,689,359,747
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.001904 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.336536 /\$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 §926.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.341691 /\$100

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,689,359,747
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.330320 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.330320 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.341691 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.341691 /\$100

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,689,359,747
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.341691 /\$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(i)

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.000000 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.000000 /\$100
	D. Adopted Tax Rate.....	\$ 0.359066 /\$100
	E. Subtract D from C.....	\$ -0.359066 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.000000 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.000000 /\$100
	D. Adopted Tax Rate.....	\$ 0.714466 /\$100
	E. Subtract D from C.....	\$ -0.714466 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ 0.000000 /\$100
	B. Unused increment rate (Line 64).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.000000 /\$100
	D. Adopted Tax Rate.....	\$ 0.621717 /\$100
	E. Subtract D from C.....	\$ -0.621717 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.000000 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.341691 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.323316 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	2,689,359,747
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	0.018591 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.007059 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	0.348966 /\$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> .	0.359066 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	0.000000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	0.000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	2,387,415,350
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	2,595,184,827
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	0.000000 /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.341691 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.330320 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.341691 /\$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: 49

De minimis rate. \$ 0.348966 /\$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 → Joyce GRAY
 Printed Name of Taxing Unit Representative

sign here → Joyce Gray
 Taxing Unit Representative

8/7/2023
 Date

⁵⁰ Tex. Tax Code 5526.04(c-2) and (d-2)