

ADOPTED BUDGET
FISCAL YEAR
OCTOBER 1, 2022 – SEPTEMBER 30, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$455,000, which is a 5.99 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 \$13,411.00.

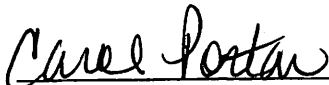
The members of the governing body voted on the budget as follows:

Jackie Don May, Commissioner Pct #1	Voting: Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/>
Phillip Gaines, Commissioner Pct #2	Voting: Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/>
David W. Simpson, Commissioner Pct #3	Voting: Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/>
John Walker, Commissioner Pct #4	Voting: Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/>

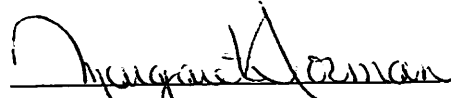
Property Tax Rate Comparison

	2022-2023	2021-2022
Property Tax Rate:	\$0.48995/100	\$0.56152/100
No-New-Revenue Tax Rate:	\$0.45964/100	\$0.56152/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.45983/100	\$0.56152/100
Voter-Approval Tax Rate:	\$0.65402/100	\$0.75938/100
Debt Rate:	\$0.00000/100	\$0.00000/100


Dated this 22nd day of August 2022.




 Carol Porton
 County Judge




 Margaret Dorman
 County Clerk



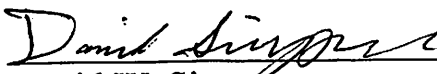
 Nichole Mock
 County Auditor



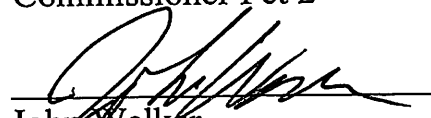
 Jackie Don May
 Commissioner Pct 1



 Phillip Gaines
 Commissioner Pct 2



 David W. Simpson
 Commissioner Pct 3



 John Walker
 Commissioner Pct 4

APPROVED
 8/22/22

WHEELER COUNTY
GENERAL FUND / ROAD & BRIDGE FUND
ADOPTED BUDGET COMPARISON REPORT
10/01/2022 - 09/30/2023

REVENUES	*TO BE VOTED ON 8/22/22*					
	2021-2022 ACTUAL BUDGET	2022-2023 PROPOSED BUDGET	2022-2023 ACTUAL BUDGET	21-22 BUDGET VARIANCE	PROPOSED BUDGET VARIANCE	PERCENT VARIANCE
GENERAL FUND						
TOTAL TAXES	5,686,500	5,676,500	6,006,500	320,000	330,000	5.63%
TOTAL FEES & FINES	429,700	412,700	412,700	-17,000	0	-3.96%
TOTAL COMMISSIONS	20,000	15,000	15,000	-5,000	0	-25.00%
TOTAL PERMITS & LICENSE	5,000	5,000	5,000	0	0	0.00%
TOTAL RENTS & ROYALTIES	1,500	1,500	1,500	0	0	0.00%
TOTAL INTEREST	33,000	123,500	123,500	90,500	0	274.24%
TOTAL REIMBURSEMENT & REFUNDS	88,200	88,200	88,200	0	0	0.00%
TOTAL GRANTS	334,953	0	0	-334,953	0	-100.00%
TOTAL MISCELLANEOUS	1,000	5,000	5,000	4,000	0	400.00%
TOTAL TRANSFER IN	0	0	0	0	0	0.00%
TOTAL REVENUES	6,599,853	6,327,400	6657400	57,547	330,000	0.87%
TOTAL CO JUDGE	221,040	227,612	227,612	6,572	0	2.97%
TOTAL CO CLERK	336,132	339,904	339,904	3,772	0	1.12%
TOTAL TREAS	167,034	174,175	174,175	7,141	0	4.28%
TOTAL SO	1,077,564	1,113,161	1,255,552	177,988	142,391	16.52%
TOTAL JAIL	1,255,267	1,325,440	1,325,440	70,173	0	5.59%
TOTAL TAX A/C	320,632	350,636	350,636	30,004	0	9.36%
TOTAL D CLERK	199,216	207,086	207,086	7,870	0	3.95%
TOTAL EXTENSION	182,734	188,494	188,494	5,760	0	3.15%
TOTAL JP 2	249,242	259,283	259,283	10,041	0	4.03%
TOTAL BLDG MAIN/FAC	621,315	586,856	586,856	-34,459	0	-5.55%
TOTAL CON #1	33,819	35,284	35,284	1,465	0	4.33%
TOTAL JP1	176,888	183,609	183,609	6,721	0	3.80%
TOTAL EMERG MGMT	68,056	71,829	71,829	3,773	0	5.54%
TOTAL VA	12,019	12,661	12,661	642	0	5.34%
TOTAL 31ST DC	172,829	172,135	173,944	1,115	1,809	0.65% *31ST DIST WAGES/BENEFITS
TOTAL CO ATTY	198,882	213,420	213,420	14,538	0	7.31%
TOTAL AUDITOR	137,921	139,721	139,721	1,800	0	1.31%
TOTAL CONSTABLE #2	89,598	150,713	150,713	61,115	0	68.21%
TOTAL SAFETY CONTROL	0	0	0	0	0	0.00%
TOTAL TRANSFER OUT	0	0	0	0	0	0.00%
TOTAL NON DEPARTMENTAL	3,347,828	3,127,028	3,127,028	-220,800	0	-6.60%
TOTAL EXPENDITURES	8,868,016	8,879,047	9023247	155,231	144,200	1.75%
REVENUE OVER/(UNDER) EXPENDITURES	-2,268,163	-2,551,647	-2,365,847	-97,684	185,800	
ROAD & BRIDGE						
TOTAL TAXES	2,020,000	2,020,000	2,145,000	125,000	125,000	6.19%
TOTAL FEES & FINES	300,000	300,000	300,000	0	0	0.00%
TOTAL COMMISSIONS	0	0	0	0	0	0.00%
TOTAL RENTS & ROYALTIES	0	0	0	0	0	0.00%
TOTAL INTEREST	0	0	0	0	0	0.00%
TOTAL REIMBURSEMENT & REFUNDS	52,623	0	0	-52,623	0	-100.00%
TOTAL MISCELLANEOUS	40,000	40,000	40,000	0	0	0.00%
TOTAL TRANSFER IN	1,166,100	1,200,000	1,200,000	33,900	0	2.91%
TOTAL REVENUES	3,578,723	3,560,000	3685000	106,277	125,000	2.97%
TOTAL RB1	872,468	921,739	921,739	49,271	0	5.65%
TOTAL RB2	1,093,326	864,212	864,212	-229,114	0	-20.96%
TOTAL RB3	744,033	873,053	873,053	129,020	0	17.34%
TOTAL RB4	864,872	922,022	922,022	57,150	0	6.61%
TOTAL R&B NON DEPARTMENTAL	4,000	34,000	34,000	30,000	0	750.00%
TOTAL EXPENDITURES	3,578,699	3,615,026	3615026	36,327	0	1.02%
REVENUE OVER/(UNDER) EXPENDITURES	24	-55,026	69,974	69,950	125,000	

Wheeler
2023 Salary Schedule

Salary Hearing 0.000
Elected 3300
Employee 3300
0.0765 0.08 12806
0.11
0020 0040 0035

Department	# Empl.	2022 Salary	Raise	Raise as %	2023 Salary	Avg Weekly Wage	Subtotals	Longevity	Dept. Totals	FICA	Retirement	Insurance	Total
County Judge	2	57,050.96	3,300.00	4.02%	60,350.96								
State Supplement		25,000.00	0.00	0.00%	25,000.00	1,641.36	85,351.00						
Co Judge - Secretary		39,893.52	3,300.00	8.27%	43,193.52	830.64	43,194.00						
Part-time		10,000.00			10,000.00		10,000.00	5,333.00	143,878.00	11,007.00	11,715.00	25,612.00	192,212.00
County Clerk - Official	4	47,398.56	3,300.00	6.96%	50,698.56		50,699.00						
County Clerk - Suppl		4,094.76		0.00%	4,094.76	1,053.72	4,095.00						
Co Clerk - 1st Deputy		39,413.52	3,300.00	8.37%	42,713.52	821.41							
Co Clerk - 2nd Deputy		38,902.56	3,300.00	8.48%	42,202.56	811.59	84,917.00						
Co Clerk - 3rd Deputy		8,381.60		138.62%	20,000.00								
CC Part-time		35,000.00		-33.20%	23,381.60		43,382.00	9,000.00	192,093.00	14,696.00	14,763.00	51,224.00	272,776.00
County Treasurer	2	47,398.56	3,300.00	6.96%	50,698.56	974.97	50,699.00						
Co Treas - Secretary		39,413.52	3,300.00	8.37%	42,713.52	821.41	42,714.00						
Co Treas - Part-time		2,500.00		0.00%	2,500.00		2,500.00	1,665.00	97,578.00	7,465.00	8,320.00	25,612.00	138,975.00
Sheriff (admin.)	10	47,398.56	3,300.00	6.96%	50,698.56	974.97	50,699.00						
Sheriff - Chief Deputy		45,412.56	3,300.00	7.27%	48,712.56	936.78							
Sheriff - Sergeant		45,112.56	3,300.00	7.32%	48,412.56	931.01							
Sheriff - Deputy	7	44,812.56	313,687.92	23,100.00	336,787.92	925.24	433,914.00						
Comp Time Pay		15,000.00		0.00%	15,000.00		15,000.00						
Part-time (cleaning)		7,020.00		0.00%	7,020.00		7,020.00						
Sheriff - part-time		18,000.00		0.00%	18,000.00		18,000.00	5,500.00	530,133.00	40,556.00	44,812.00	128,060.00	743,561.00
SO - Jail Administrator	14	40,808.16	3,300.00	8.09%	44,108.16	848.23							
Sheriff - Jail Admin Assist		40,013.52	3,300.00	8.25%	43,313.52	832.95							
Sheriff - Jailers	12	39,413.52	472,962.24	39,600.00	512,562.24	821.41	599,984.00						
Comp Time Pay		19,000.00		0.00%	19,000.00		19,000.00						
Shift Differential Pay		6,000.00		0.00%	6,000.00		6,000.00						
Sheriff - Jail part-time		35,000.00		0.00%	35,000.00		35,000.00	17,334.00	677,318.00	51,815.00	56,203.00	179,284.00	964,620.00
Tax Assessor - Official	4	47,398.56	3,300.00	6.96%	50,698.56	974.97	50,699.00						
Tax A/C - 1st Deputy		39,413.52	3,300.00	8.37%	42,713.52	821.41							
Tax A/C - 2nd Deputy		38,902.56	3,300.00	8.48%	42,202.56	811.59							
Tax A/C - 3rd Deputy		38,031.60	3,300.00	8.68%	41,331.60	794.84	126,248.00						
Tax A/C Part-time		0.00	16,120.00		16,120.00		16,120.00						
Comp Time Pay		1,900.00		0.00%	1,900.00		1,900.00	6,818.00	201,785.00	15,437.00	17,490.00	51,224.00	285,936.00
District Clerk - Official	2	47,398.56	3,300.00	6.96%	50,698.56	974.97	50,699.00						
Dist Clerk - 1st Deputy		39,413.52	3,300.00	8.37%	42,713.52	821.41	42,714.00						
Part-time Deputy		18,500.00	1,000.00	5.41%	19,500.00		19,500.00	9,315.00	122,228.00	9,351.00	10,695.00	25,612.00	167,886.00
Extension Ag Agent	1	16,801.41	1,169.75	6.96%	17,971.16	345.60	345.60						
Home Extension Agent		16,801.41	1,169.75	6.96%	17,971.16	345.60	35,943.00						
Ag Agent travel		0.00			0.00								
Extension Agent travel		0.00			0.00		0.00						
Extension Secretary		39,413.52	3,300.00	8.37%	42,713.52	821.41	42,714.00						
Extension - Part-time (Daisy)		15,600.00		0.00%	15,600.00		15,600.00	5,281.00	99,538.00	7,615.00	8,710.00	12,806.00	128,669.00
JP #2 - Official	3	47,398.56	3,300.00	6.96%	50,698.56	974.97	50,699.00						
JP #2 - Clerk 1		39,413.52	3,300.00	8.37%	42,713.52	821.41							
JP #2 - Clerk 2		38,902.56	3,300.00	8.48%	42,202.56	811.59	84,917.00						
JP #2 - Part-time		10,000.00		0.00%	10,000.00		10,000.00	8,670.00	154,286.00	11,803.00	12,626.00	38,418.00	217,133.00
Facility Maintenance	1	44,213.52	3,300.00	7.46%	47,513.52	913.72	47,514.00						
IT Specialist	1	72,000.00	3,300.00	4.58%	75,300.00	1,448.08	75,300.00						
Maintenance - Part-time		10,200.00	0.00	0.00%	10,200.00		10,200.00	1,080.00	134,094.00	10,259.00	10,841.00	25,612.00	180,806.00
Constable #1	1	10,920.00	760.28	6.96%	11,680.28		11,681.00	2,475.00	14,156.00	1,083.00	1,239.00	12,806.00	29,284.00
JP #1 - Official	2	47,398.56	3,300.00	6.96%	50,698.56	974.97	50,699.00						
JP #1 - Clerk		39,413.52	3,300.00	8.37%	42,713.52	821.41	42,714.00						
JP #1 - part-time		6,000.00		0.00%	6,000.00		6,000.00	4,815.00	104,228.00	7,974.00	8,595.00	25,612.00	146,409.00
EM Coordinator	1	39,413.52	3,300.00	8.37%	42,713.52	821.41	42,714.00	2,790.00	45,504.00	3,482.00	3,982.00	12,806.00	65,774.00
Veteran Officer		8,919.84	746.84	8.37%	9,666.68		9,667.00						
Travel Allowance		240.00		0.00%	240.00		240.00	0.00	9,907.00	758.00	846.00		11,511.00
31st District Judge	3	1,549.56	1,549.56	100.00%	3,099.12		3,100.00						
31st District Court - Reporter		19,965.90	1,397.61	7.00%	21,363.51	410.84							
31st District Court - Bailiff		7,143.08	500.02	7.00%	7,643.10	146.98							
31st District Court Administrator		10,994.12	769.59	7.00%	11,763.71	226.23	40,771.00	4,448.00	48,319.00	3,697.00	4,228.00	8,500.00	64,744.00
County Attorney	2	53,685.16	3,300.00	4.04%	56,985.16								
County Attorney - St Suppl		28,000.00		0.00%	28,000.00	1,634.33	84,986.00						

Wheeler
2023 Salary Schedule

Salary Hearing 0.000
Elected 3300
Employee 3300

0.0765 0.08 12806
0.11

Department	# Empl.	2022 Salary	Raise	Raise as %	2023 Salary	Avg Weekly Wage	Subtotals	Longevity	Dept. Totals	FICA	Retirement	Insurance	Total
Co Atty - Secretary		39,413.52	3,300.00	8.37%	42,713.52	821.41							
Co Atty - Sec - Pre-Trial Suppl		2,400.00	0.00	0.00%	2,400.00		45,114.00	2,895.00	132,995.00	10,175.00	11,638.00	25,612.00	180,420.00
Co Atty - Hot ck suppl		569.52							0.00	0.00	0.00		0.00
Auditor	1	81,931.50	2,867.60	3.50%	84,799.10	1,630.75	84,800.00						
Part-time		5,000.00		0.00%	5,000.00		5,000.00	1,095.00	90,895.00	6,954.00	7,516.00	12,806.00	118,171.00
Constable #2	1	47,398.56	3,300.00	6.96%	50,698.56	974.97	50,699.00	1,755.00	52,454.00	4,013.00	4,590.00	12,806.00	73,863.00
Traffic Control		0.00			0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General Fund		2,571,922.25	189,751.00		2,761,103.73		2,761,120.00	90,269.00	2,851,389.00	218,140.00	238,809.00	674,412.00	3,982,750.00
R&B #1 - Commissioner	5	47,398.56	3,300.00	6.96%	50,698.56	974.97	50,699.00						
R&B #1 - Operator	4	43,217.04	13,200.00	7.64%	186,068.16	894.56	186,069.00						
Comp Time Payout		10,000.00			10,000.00		10,000.00						
R&B #1 - part-time		5,000.00			5,000.00		5,000.00	3,683.00	255,451.00	19,543.00	21,915.00	64,030.00	360,939.00
R&B #2 - Commissioner	5	47,398.56	3,300.00	6.96%	50,698.56	974.97	50,699.00						
R&B #2 - Operator	4	43,217.04	13,200.00	7.64%	186,068.16	894.56	186,069.00						
Comp Time Payout		10,000.00			10,000.00		10,000.00						
R&B #2 - part-time		20,000.00			20,000.00		20,000.00	8,731.00	275,499.00	21,076.00	24,107.00	64,030.00	384,712.00
R&B #3 - Commissioner	5	47,398.56	3,300.00	6.96%	50,698.56	974.97	50,699.00						
R&B #3 - Operator	4	43,217.04	13,200.00	7.64%	186,068.16	894.56	186,069.00						
Comp Time Payout		15,000.00			15,000.00		15,000.00						
R&B #3 - part-time		20,000.00			20,000.00		20,000.00	5,820.00	277,588.00	21,236.00	24,289.00	64,030.00	387,143.00
R&B #4 - Commissioner	5	47,398.56	3,300.00	6.96%	50,698.56	974.97	50,699.00						
R&B #4 - Operator	4	43,217.04	13,200.00	7.64%	186,068.16	894.56	186,069.00						
Comp Time Payout		20,000.00			20,000.00		20,000.00						
R&B #4 - part-time		20,000.00			20,000.00		20,000.00	8,018.00	284,786.00	21,787.00	24,919.00	64,030.00	395,522.00
Total Road & Bridge Fund		1,001,066.88	66,000.00		1,067,066.88		1,067,072.00	26,252.00	1,093,324.00	83,642.00	95,230.00	256,120.00	1,528,316.00
Total Salary		3,572,989.13	255,751.00		3,828,170.61	882.27	3,828,192.00	116,521.00	3,944,713.00	301,782.00	334,039.00	930,532.00	5,511,066.00

Total Longevity 116,521.00

Cost of Raise 255,751.00 255,751.00 19,564.95 20,460.08 295,776.03

Co Atty - Pre-Trial Secretary 1 0.00 2,400.00 2,400.00 0.00 2,400.00 183.60 192.00 12,806.00 15,581.60

01 -GENERAL FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
TAXES							
01-4000 ADVALOREM TAXES	5,965,465	4,781,136	5,600,000	4,761,914	0	0	5,930,000
01-4001 DELINQUENT ADVALOREM TAXES	59,316	53,896	75,000	63,406	0	0	60,000
01-4002 RENDITION PENALTIES	1,081	2,021	1,500	2,555	0	0	1,500
01-4003 DELIN AD VALOREM P&I	75,836	19,364	10,000	19,522	0	0	15,000
01-4004 EXCESS VIT TAXES	392	0	0	0	0	0	0
TOTAL TAXES	6,102,091	4,856,417	5,686,500	4,847,397	0	0	6,006,500
FEES & FINES							
01-4100 COUNTY CLERK FEES OF OFFICE	49,948	55,564	50,000	44,255	0	0	50,000
01-4101 DISTRICT CLERK FEES OF OFFICE	11,218	12,495	15,000	14,533	0	0	15,000
01-4102 JP1 FEES OF OFFICE	2,194	2,266	4,500	1,347	0	0	2,500
01-4103 JP2 FEES OF OFFICE	23,351	21,024	30,000	13,184	0	0	20,000
01-4104 SHERIFF FEES OF OFFICE	18,362	15,040	18,000	16,853	0	0	18,000
01-4105 TAX A/C FEES OF OFFICE	45,359	43,912	35,000	4,746	0	0	40,000
01-4106 COUNTY JUDGE FEES OF OFFICE	90	140	0	48	0	0	0
01-4107 COUNTY ATTORNEY FEES OF OFFICE	1,389	404	1,200	232	0	0	1,200
01-4108 CONSTABLE 1 FEES OF OFFICE	0	0	0	0	0	0	0
01-4109 CONSTABLE 2 FEES OF OFFICE	100	175	0	0	0	0	0
01-4110 TAX COLLECTION FEES	33,881	18,640	20,000	0	0	0	20,000
01-4111 STENO FEES	0	0	0	0	0	0	0
01-4112 LAW LIBRARY FEES	0	0	0	1,820	0	0	0
01-4113 COURT REPORTER FEES	980	910	500	1,905	0	0	500
01-4114 DISTRICT ATTY FEES OF OFFICE	0	0	0	0	0	0	0
01-4115 JUDICIAL EDUCATION FUND	150	200	0	105	0	0	0
01-4116 COURT INITIATED GUARDIANS	600	800	500	600	0	0	500
01-4117 BVS PRESERVATION FEE (ADOPTION)	0	0	0	0	0	0	0
01-4118 LANGUAGE ACCESS FEE	0	0	0	218	0	0	0
01-4119 JUSTICE COURT SUPPORT FUND	0	0	0	546	0	0	0
01-4150 FINES - COUNTY & DISTRICT	67,982	63,881	60,000	39,290	0	0	60,000
01-4151 ADULT SEAT BELT FINE	25	0	0	0	0	0	0
01-4153 VITAL STATS PRESERVATION	328	416	0	207	0	0	0
01-4154 INDIGENT DEFENSE FUND-HB1267	20,214	18,368	12,000	0	0	0	12,000
01-4155 BRANDS	175	665	0	1,175	0	0	0
01-4156 CHILD SAFETY FUND	3,683	3,411	3,000	4,393	0	0	3,000
01-4157 FINES-JP1	27,470	27,097	30,000	31,147	0	0	30,000
01-4158 FINES-JP2	102,425	138,282	150,000	86,681	0	0	140,000
01-4159 TIME PAYMENT FEE	0	7	0	86	0	0	0
TOTAL FEES & FINES	409,922	423,696	429,700	263,373	0	0	412,700
COMMISSIONS							
01-4200 COURT COST COMMISSIONS	14,196	15,121	20,000	8,161	0	0	15,000
01-4203 ELECTION ADMIN FEE	0	7,117	0	1,058	0	0	0
TOTAL COMMISSIONS	14,196	22,237	20,000	9,218	0	0	15,000
PERMITS & LICENSE							
01-4300 MIXED BEVERAGE PERMIT	4,025	7,445	5,000	4,774	0	0	5,000
TOTAL PERMITS & LICENSE	4,025	7,445	5,000	4,774	0	0	5,000

01 -GENERAL FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
RENTS & ROYALTIES							
01-4400 RENT AGRILIFE BUILDING	1,685	550	1,500	880	0	0	1,500
TOTAL RENTS & ROYALTIES	1,685	550	1,500	880	0	0	1,500
INTEREST							
01-4500 INTEREST INCOME CKG	11,413	2,616	2,000	1,836	0	0	3,000
01-4501 INTEREST INCOME SWEEP	1,745	458	500	63	0	0	0
01-4502 INTEREST - TEXPOOL	1,866	491	500	1	0	0	0
01-4503 INTEREST-TEXAS CLASS	50,220	3,372	5,000	14,204	0	0	50,000
01-4504 INTEREST TEXSTAR	1,841	352	0	1	0	0	0
01-4505 INTEREST - WSB INVESTMENT	0	0	0	0	0	0	0
01-4506 INTEREST - FINANCIAL NE SECUR	3,287	672	1,000	906	0	0	14,000
01-4507 INTEREST - TEXPOOL PRIME	19,675	1,802	2,000	6,432	0	0	35,000
01-4508 INTEREST - LOGIC	24,837	1,617	2,000	2,520	0	0	15,000
01-4509 INTEREST - HSB CD	110,293	15,850	20,000	9,680	0	0	6,500
01-4510 INTEREST - TX CLASS GOVERNMENT	4,299	804	0	1	0	0	0
TOTAL INTEREST	229,475	28,034	33,000	35,644	0	0	123,500
REIMBURSEMENT & REFUNDS							
01-4600 SALARY SUPPLEMENT CO JUDGE	25,200	25,542	25,200	20,445	0	0	25,200
01-4601 SALARY SUPPLEMENT CO ATTORNEY	28,000	56,000	28,000	0	0	0	28,000
01-4602 SALARY SUPP-LAW ENFORCEMENT	0	0	0	0	0	0	0
01-4603 CO JUDGE EXCESS SUPPL	507	0	0	0	0	0	0
01-4607 EMERG MGMT REIMB	23,400	23,400	20,000	20,200	0	0	20,000
01-4609 PRISONER MEDICAL REIMB	9,568	2,434	0	4,238	0	0	0
01-4610 REIM STATE JUROR	0	0	0	0	0	0	0
01-4611 REIM PRISONER TRANSPORT	0	0	0	0	0	0	0
01-4612 LEOSE ALLOCATION	0	0	0	0	0	0	0
01-4623 JURY FEES	584	265	0	729	0	0	0
01-4624 JUROR REIMBURSEMENT FEES	0	0	0	0	0	0	0
01-4625 INSURANCE CLAIMS/REFUNDS	115,774	47,067	0	30,757	0	0	0
01-4670 INMATE HOUSING REVENUE	82,960	0	0	0	0	0	0
01-4680 MISC REIMBURSEMENT	16,144	18,484	15,000	10,079	0	0	15,000
TOTAL REIMBURSEMENT & REFUNDS	302,137	173,192	88,200	86,447	0	0	88,200
4612 LEOSE ALLOCATION							
PERMANENT NOTES: ANNUAL BUDGET SHOULD BE ZERO. REVENUE WILL BE RECOGNIZED WHEN EXPENSES INCURRED BY AN OFFSET FROM THE LIABILITY ACCOUNT 2268 OR 2269.							
GRANTS							
01-4700 GRANT INDIGENT DEF	0	0	0	0	0	0	0
01-4701 CRF GRANT REVENUE	18,469	0	0	0	0	0	0
01-4702 ARPA GRANT REVENUE	0	0	334,953	334,951	0	0	0
01-4780 GRANT MISC	0	26,006	0	25,685	0	0	0
TOTAL GRANTS	18,469	26,006	334,953	360,636	0	0	0

WHEELER COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 31ST, 2022

01 -GENERAL FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>MISCELLANEOUS</u>							
01-4800 MISC REVENUE	84,356	43,584	0	25,445	0	0	0
01-4801 SALE OF USED ASSETS	17,000	6,573	0	0	0	0	0
01-4802 CTC COMPANY INC REVENUE	<u>8,592</u>	<u>13,050</u>	<u>1,000</u>	<u>5,953</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
TOTAL MISCELLANEOUS	109,948	63,207	1,000	31,398	0	0	5,000
<u>TRANSFER IN</u>							
01-4900 TRANSFER IN	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TRANSFER IN	0	0	0	0	0	0	0
TOTAL REVENUES	7,191,949	5,600,785	6,599,853	5,639,767	0	0	6,657,400

01 -GENERAL FUND
 CO JUDGE

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-501-0000 SALARIES-ELECTED	82,051	78,290	82,051	71,795	0	0	85,351
01-501-0005 WAGES-EMPLOYEES	39,894	40,316	39,894	34,907	0	0	43,194
01-501-0008 COMP TAKEN	0	546	0	0	0	0	0
01-501-0010 WAGES-PT	2,144	1,675	10,000	4,425	0	0	10,000
01-501-0015 OT	0	0	0	0	0	0	0
01-501-0017 VACATION PAY	0	0	0	0	0	0	0
01-501-0020 LONGEVITY	8,220	7,008	4,980	4,320	0	0	5,333
01-501-0025 HEALTH INSURANCE	22,726	19,738	23,404	19,490	0	0	24,710
01-501-0030 DENTAL INSURANCE	529	485	592	492	0	0	620
01-501-0035 RETIREMENT	13,769	13,939	13,962	11,630	0	0	11,715
01-501-0040 FICA & MEDICARE	9,872	9,538	10,475	8,558	0	0	11,007
01-501-0045 BASIC LIFE	91	86	132	90	0	0	132
01-501-0050 VISION INSURANCE	136	130	150	124	0	0	150
TOTAL SALARIES & BENEFITS	179,431	171,751	185,640	155,829	0	0	192,212
MISC EXPENSE							
01-501-8002 SUPPLIES	2,556	4,820	12,767	2,865	0	0	10,785
01-501-8006 EQUIP RENT & REPAIRS	3,626	4,843	6,000	3,301	0	0	6,000
01-501-8008 TELEPHONE	4,255	844	215	161	0	0	215
01-501-8014 DUES & PUBLICATIONS	550	748	2,500	600	0	0	2,500
01-501-8023 COMPUTER EXPENSE	225	2,406	2,018	2,218	0	0	2,000
01-501-8027 CONF TRAINING OFFICIAL	1	522	2,400	1,311	0	0	4,400
01-501-8030 CONF & TRAINING STAFF	295	0	1,800	165	0	0	1,800
01-501-8040 POSTAGE & BOX	94	198	200	130	0	0	200
01-501-8080 BOND PREMIUM	0	287	0	0	0	0	0
01-501-8090 EQUIP PURCH <\$5000	0	446	5,000	0	0	0	5,000
01-501-8107 VEHICLE EXPENSE	1,001	322	2,500	1,569	0	0	2,500
01-501-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	12,604	15,435	35,400	11,989	0	0	35,400
TOTAL CO JUDGE	192,035	187,186	221,040	167,818	0	0	227,612

01 -GENERAL FUND
 CO CLERK

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-502-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	50,699
01-502-0005 WAGES-EMPLOYEES	78,316	71,495	78,317	68,527	0	0	84,917
01-502-0007 ELECTION ADMIN SUPPLEMENT	4,095	4,095	4,095	3,583	0	0	4,095
01-502-0008 COMP TAKEN	0	623	0	0	0	0	0
01-502-0010 WAGES-PT	31,682	27,123	42,633	17,184	0	0	43,382
01-502-0015 OT	0	839	749	748	0	0	0
01-502-0017 VACATION PAY	0	0	0	0	0	0	0
01-502-0020 LONGEVITY	12,300	11,580	13,380	7,223	0	0	9,000
01-502-0025 HEALTH INSURANCE	34,089	30,076	46,808	28,295	0	0	49,420
01-502-0030 DENTAL INSURANCE	793	738	1,184	715	0	0	1,240
01-502-0035 RETIREMENT	18,254	17,947	19,602	14,455	0	0	14,763
01-502-0040 FICA & MEDICARE	13,260	12,744	14,273	10,945	0	0	14,696
01-502-0045 BASIC LIFE	196	163	264	139	0	0	264
01-502-0050 VISION INSURANCE	205	198	300	180	0	0	300
TOTAL SALARIES & BENEFITS	240,587	225,018	269,004	193,466	0	0	272,776
CAPITAL OUTLAY							
01-502-1106 CAPITAL PURCHASES	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
MISC EXPENSE							
01-502-8002 SUPPLIES	9,408	7,877	8,389	6,149	0	0	8,389
01-502-8006 EQUIP RENT & REPAIRS	2,285	2,165	3,700	2,044	0	0	3,700
01-502-8008 TELEPHONE	1,871	50	0	0	0	0	0
01-502-8014 DUES & PUBLICATIONS	144	342	736	736	0	0	736
01-502-8023 COMPUTER EXPENSE	17,987	13,126	12,200	12,035	0	0	12,200
01-502-8027 CONF TRAINING OFFICIAL	2,979	1,648	7,013	3,300	0	0	7,013
01-502-8030 CONF & TRAINING STAFF	0	470	470	0	0	0	470
01-502-8040 POSTAGE & BOX	615	1,194	2,700	642	0	0	2,700
01-502-8080 BOND PREMIUM	700	560	920	560	0	0	920
01-502-8081 ELECTION WORKERS	6,836	11,556	7,418	12,008	0	0	7,418
01-502-8082 ELECTION EXPENSE	69,094	36,457	13,582	20,674	0	0	13,582
01-502-8090 EQUIP PURCH <\$5000	0	331	10,000	0	0	0	10,000
01-502-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-502-8999 CASH SHORT/OVER	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	111,919	75,776	67,128	58,147	0	0	67,128
502-8082 ELECTION EXPENSE							
PERMANENT NOTES: 2020-MARGARET LOOKING AT VOTING EQUIP FROM VERITY. CURRENTLY USING HART EQUIPMENT.							
TOTAL CO CLERK	352,507	300,794	336,132	251,613	0	0	339,904

01 -GENERAL FUND
 TREAS

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-503-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	50,699
01-503-0005 WAGES-EMPLOYEES	39,414	18,939	39,414	34,487	0	0	42,714
01-503-0010 WAGES-PT	0	6,225	2,500	128	0	0	2,500
01-503-0015 OT	0	0	0	0	0	0	0
01-503-0017 VACATION PAY	0	0	0	0	0	0	0
01-503-0020 LONGEVITY	2,348	1,830	1,305	1,125	0	0	1,665
01-503-0025 HEALTH INSURANCE	22,726	15,982	23,404	18,551	0	0	24,710
01-503-0030 DENTAL INSURANCE	529	392	592	469	0	0	620
01-503-0035 RETIREMENT	9,363	8,183	9,693	8,090	0	0	8,320
01-503-0040 FICA & MEDICARE	6,565	5,504	6,933	5,721	0	0	7,465
01-503-0045 BASIC LIFE	131	92	132	103	0	0	132
01-503-0050 VISION INSURANCE	136	105	150	118	0	0	150
TOTAL SALARIES & BENEFITS	128,608	104,652	131,522	110,265	0	0	138,975
MISC EXPENSE							
01-503-8002 SUPPLIES	4,869	3,728	6,445	5,981	0	0	6,000
01-503-8006 EQUIP RENT & REPAIRS	6,259	5,986	5,500	5,306	0	0	5,500
01-503-8008 TELEPHONE	3,696	157	0	0	0	0	0
01-503-8014 DUES & PUBLICATIONS	352	175	352	315	0	0	300
01-503-8023 COMPUTER EXPENSE	9,225	17,079	13,000	11,108	0	0	13,000
01-503-8027 CONF TRAINING OFFICIAL	2,043	2,662	3,886	3,891	0	0	3,250
01-503-8030 CONF & TRAINING STAFF	589	0	1,965	814	0	0	1,500
01-503-8040 POSTAGE & BOX	1,264	2,274	2,000	1,985	0	0	2,000
01-503-8080 BOND PREMIUM	0	555	0	0	0	0	650
01-503-8090 EQUIP PURCH <\$5000	0	0	2,364	0	0	0	3,000
01-503-8100 CONTRACT LABOR	0	0	0	0	0	0	0
01-503-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-503-8199 CASH SHORT/LONG	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	28,297	32,616	35,512	29,401	0	0	35,200
TOTAL TREAS	156,906	137,268	167,034	139,665	0	0	174,175

01 -GENERAL FUND
 SO

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023		
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED	
SALARIES & BENEFITS								
01-504-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	50,699	
01-504-0005 WAGES-EMPLOYEES	399,166	403,088	404,214	353,816	0	0	433,914	
01-504-0008 COMP TAKEN	18,679	43,045	15,000	0	0	0	15,000	
01-504-0010 WAGES-PT	4,430	2,813	24,840	1,646	0	0	25,020	
01-504-0015 OT	0	0	180	180	0	0	0	
01-504-0016 HOLIDAY PAY	0	0	0	0	0	0	0	
01-504-0017 VACATION PAY	0	0	0	0	0	0	0	
01-504-0020 LONGEVITY	6,848	3,270	3,918	3,203	0	0	5,500	
01-504-0025 HEALTH INSURANCE	80,470	87,852	117,020	85,746	0	0	123,550	
01-504-0030 DENTAL INSURANCE	1,872	2,161	2,960	2,165	0	0	3,100	
01-504-0035 RETIREMENT	50,038	54,438	54,511	41,818	0	0	44,812	
01-504-0040 FICA & MEDICARE	35,292	37,188	37,910	29,788	0	0	40,556	
01-504-0045 BASIC LIFE	445	605	660	479	0	0	660	
01-504-0050 VISION INSURANCE	477	580	750	546	0	0	750	
TOTAL SALARIES & BENEFITS	645,115	682,438	709,362	560,860	0	0	743,561	
CAPITAL OUTLAY								
01-504-1105 VEHICLE PURCHASE	43,761	112,749	142,391	0	0	0	272,391	
01-504-1106 CAPITAL PURCHASES	0	0	0	10,000	0	0	0	
TOTAL CAPITAL OUTLAY	43,761	112,749	142,391	10,000	0	0	272,391	
504-1105 VEHICLE PURCHASE								
			PERMANENT NOTES:					
			FY23 - REMOVE \$32,391.00 FROM BUDGET. THIS WAS AN INSURANCE					
			CHECK RECEIVED AUG'21 FOR A VEHICLE THAT WOULD BE REPLACED					
			IN FY22.					
MISC EXPENSE								
01-504-8002 SUPPLIES	10,011	21,354	11,750	13,604	0	0	15,000	
01-504-8006 EQUIP RENT & REPAIRS	2,685	2,664	2,650	2,381	0	0	3,500	
01-504-8008 TELEPHONE	30,062	22,131	10,000	8,912	0	0	10,000	
01-504-8014 DUES & PUBLICATIONS	959	1,934	911	771	0	0	3,000	
01-504-8020 TRAVEL/TRANSPORT	1,157	1,559	6,000	6,122	0	0	6,000	
01-504-8023 COMPUTER EXPENSE	17,995	28,557	15,000	21,045	0	0	15,000	
01-504-8027 CONF TRAINING OFFICIAL	325	0	18	17	0	0	2,500	
01-504-8028 CONFERENCE/TRAINING-LEOSE	0	0	0	0	0	0	0	
01-504-8030 CONF & TRAINING STAFF	1,494	3,680	10,000	3,479	0	0	7,500	
01-504-8040 POSTAGE & BOX	117	138	1,500	1,191	0	0	2,000	
01-504-8050 UNIFORMS	6,118	6,218	4,649	4,879	0	0	4,500	
01-504-8051 AMMUNITION & WEAPON EXP	3,087	2,970	3,000	0	0	0	3,000	
01-504-8052 EMPLOYEE PHYSICALS	0	0	0	0	0	0	900	
01-504-8080 BOND PREMIUM	0	355	0	0	0	0	0	
01-504-8090 EQUIP PURCH <\$5000	0	2,250	0	0	0	0	1,000	
01-504-8105 UTILITIES EXPENSE	8,562	9,523	10,000	9,604	0	0	13,200	
01-504-8106 VEHICLE EXPENSES	27,531	48,169	57,442	61,065	0	0	35,000	
01-504-8107 FUEL EXPENSE	37,342	67,466	80,000	71,250	0	0	100,000	
01-504-8150 INSURANCE EXPENSE	13,095	12,891	12,891	12,891	0	0	17,500	
01-504-8185 CR CARD INT & LATE FEES	0	249	0	0	0	0	0	
TOTAL MISC EXPENSE	160,540	232,107	225,811	217,210	0	0	239,600	

WHEELER COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 31ST, 2022

01 -GENERAL FUND
 SO

DEPARTMENTAL EXPENDITURES		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
				CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
504-8023	COMPUTER EXPENSE							
		PERMANENT NOTES: \$109,000 in 2016 was for the upgrade of CopSync.						
504-8105	UTILITIES EXPENSE							
		PERMANENT NOTES: 25% UTILITY ALLOCATION.						
TOTAL SO		849,416	1,027,294	1,077,564	788,070	0	0	1,255,552

01 -GENERAL FUND
 JAIL

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-505-0000 SALARIES-ELECTED	0	0	0	0	0	0	0
01-505-0005 WAGES-EMPLOYEES	556,704	552,431	553,784	484,070	0	0	599,984
01-505-0008 COMP TAKEN	5,901	24,616	19,000	5,043	0	0	19,000
01-505-0010 WAGES-PT	29,813	25,125	35,000	25,573	0	0	35,000
01-505-0015 OT	39	0	0	79	0	0	0
01-505-0016 HOLIDAY PAY	0	0	0	0	0	0	0
01-505-0017 VACATION PAY	0	0	0	0	0	0	0
01-505-0018 SHIFT DIFFERENTIAL PAY	1,242	5,335	6,000	5,273	0	0	6,000
01-505-0020 LONGEVITY	12,188	14,078	16,810	13,043	0	0	17,334
01-505-0025 HEALTH INSURANCE	148,229	147,900	163,828	124,764	0	0	172,970
01-505-0030 DENTAL INSURANCE	3,449	3,611	4,144	3,150	0	0	4,340
01-505-0035 RETIREMENT	63,646	68,375	69,366	55,843	0	0	56,203
01-505-0040 FICA & MEDICARE	43,747	44,924	48,241	39,266	0	0	51,815
01-505-0045 BASIC LIFE	762	898	924	696	0	0	924
01-505-0050 VISION INSURANCE	902	973	1,050	794	0	0	1,050
TOTAL SALARIES & BENEFITS	866,622	888,264	918,147	757,594	0	0	964,620
CAPITAL OUTLAY							
01-505-1106 CAPITAL PURCHASES	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
MISC EXPENSE							
01-505-8002 SUPPLIES	13,584	26,221	19,553	13,656	0	0	19,553
01-505-8006 EQUIP RENT & REPAIRS	7,778	7,903	7,500	6,812	0	0	15,000
01-505-8008 TELEPHONE	0	0	0	0	0	0	0
01-505-8014 DUES & PUBLICATIONS	640	575	1,000	546	0	0	1,200
01-505-8023 COMPUTER EXPENSE	10,539	8,590	10,000	8,260	0	0	20,000
01-505-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0
01-505-8030 CONF & TRAINING STAFF	9,249	6,167	9,500	9,196	0	0	9,500
01-505-8040 POSTAGE & BOX	736	831	1,483	716	0	0	1,700
01-505-8050 DISPATCHER UNIFORMS	1,981	840	2,008	2,502	0	0	2,000
01-505-8080 BOND PREMIUM	276	556	614	614	0	0	397
01-505-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-505-8104 JAIL BUILDING EXPENSE	120,418	155,160	56,830	54,390	0	0	56,830
01-505-8105 UTILITIES EXPENSE	25,682	27,937	33,692	28,813	0	0	26,500
01-505-8106 VEHICLE EXPENSES	20	108	2,000	872	0	0	2,000
01-505-8107 FUEL EXPENSE	780	1,732	7,000	6,099	0	0	12,000
01-505-8120 O/S PRISONER EXPENSE	0	0	0	0	0	0	7,000
01-505-8121 INMATE EXPENSE - INTERPRETE	545	300	1,200	1,098	0	0	2,400
01-505-8122 PRISONER MEDICAL	89,257	195,935	97,740	117,820	0	0	90,640
01-505-8123 PRISONER MEDICAL-OUT OF COU	10,631	0	0	0	0	0	6,100
01-505-8124 JAIL FOOD	65,181	70,905	87,000	69,777	0	0	87,000
01-505-8150 INSURANCE EXPENSE	0	0	0	0	0	0	0
01-505-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-505-8999 CASH SHORT/LONG	0	0	0	0	0	0	1,000
TOTAL MISC EXPENSE	357,297	503,758	337,120	321,169	0	0	360,820

01 -GENERAL FUND
 JAIL

DEPARTMENTAL EXPENDITURES		2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
				CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
505-8105	UTILITIES EXPENSE							
		PERMANENT NOTES: 75% ALLOCATION						
505-8122	PRISONER MEDICAL							
		PERMANENT NOTES: INCREASED BUDGET \$33,600 FOR TELESYC SERVICES						
TOTAL JAIL		1,223,919	1,392,022	1,255,267	1,078,763	0	0	1,325,440

01 -GENERAL FUND
 TAX A/C

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-506-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	50,699
01-506-0005 WAGES-EMPLOYEES	116,348	116,348	116,348	101,804	0	0	126,248
01-506-0008 COMP TAKEN	0	0	1,900	0	0	0	1,900
01-506-0010 WAGES-PT	0	0	0	0	0	0	16,120
01-506-0015 OT	0	0	0	0	0	0	0
01-506-0017 VACATION PAY	0	0	0	0	0	0	0
01-506-0020 LONGEVITY	4,658	5,378	6,098	5,288	0	0	6,818
01-506-0025 HEALTH INSURANCE	44,522	45,109	46,808	38,979	0	0	49,420
01-506-0030 DENTAL INSURANCE	1,036	1,108	1,184	984	0	0	1,240
01-506-0035 RETIREMENT	17,689	18,604	18,892	15,575	0	0	17,490
01-506-0040 FICA & MEDICARE	12,074	12,110	13,139	10,567	0	0	15,437
01-506-0045 BASIC LIFE	256	261	264	218	0	0	264
01-506-0050 VISION INSURANCE	273	298	300	248	0	0	300
TOTAL SALARIES & BENEFITS	244,253	246,614	252,332	215,136	0	0	285,936
CAPITAL OUTLAY							
01-506-1000 CAPITAL PURCHASE	0	8,640	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	8,640	0	0	0	0	0
MISC EXPENSE							
01-506-8002 SUPPLIES	7,376	7,240	7,900	7,594	0	0	9,400
01-506-8006 EQUIP RENT & REPAIRS	4,672	6,260	4,600	4,338	0	0	4,600
01-506-8008 TELEPHONE	1,799	253	0	0	0	0	0
01-506-8014 DUES & PUBLICATIONS	3,565	677	3,500	200	0	0	3,500
01-506-8015 OUT-OF-STATE SERVING FEES	413	524	1,000	(7)	0	0	1,000
01-506-8023 COMPUTER EXPENSE	26,022	26,076	20,500	18,605	0	0	19,000
01-506-8027 CONF TRAINING OFFICIAL	1,949	538	4,500	2,919	0	0	4,500
01-506-8030 CONF & TRAINING STAFF	1,125	205	2,000	1,071	0	0	2,000
01-506-8040 POSTAGE & BOX	10,013	6,837	12,000	9,397	0	0	13,000
01-506-8080 BOND PREMIUM	151	3,156	500	225	0	0	500
01-506-8089 OFFICE RENT - SHAMROCK	7,200	7,200	7,200	6,000	0	0	4,200
01-506-8090 EQUIP PURCH <\$5000	0	0	3,000	0	0	0	3,000
01-506-8100 CONTRACT LABOR	683	0	1,600	0	0	0	0
01-506-8108 TRAVEL	0	0	0	0	0	0	0
01-506-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	64,966	58,966	68,300	50,343	0	0	64,700
506-8080 BOND PREMIUM							
PERMANENT NOTES: Starting in 2017 and every four years afterwards the Bond Prem Exp will need to be increased approx \$3,000.00 for Tax A/C bond.							
TOTAL TAX A/C	309,219	314,220	320,632	265,479	0	0	350,636

01 -GENERAL FUND
 D CLERK

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-507-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	50,699
01-507-0005 WAGES-EMPLOYEES	39,414	39,414	39,414	34,487	0	0	42,714
01-507-0010 WAGES-PT	16,234	15,858	18,500	15,184	0	0	19,500
01-507-0015 OT	0	0	0	0	0	0	0
01-507-0017 VACATION PAY	0	0	0	0	0	0	0
01-507-0020 LONGEVITY	8,235	8,595	8,955	7,808	0	0	9,315
01-507-0025 HEALTH INSURANCE	22,726	22,554	23,404	19,490	0	0	24,710
01-507-0030 DENTAL INSURANCE	529	554	592	492	0	0	620
01-507-0035 RETIREMENT	11,686	12,239	12,570	10,390	0	0	10,695
01-507-0040 FICA & MEDICARE	8,322	8,318	8,742	7,399	0	0	9,351
01-507-0045 BASIC LIFE	131	131	132	109	0	0	132
01-507-0050 VISION INSURANCE	136	149	150	124	0	0	150
TOTAL SALARIES & BENEFITS	154,811	155,210	159,858	136,956	0	0	167,886
MISC EXPENSE							
01-507-8002 SUPPLIES	2,674	3,250	13,392	6,234	0	0	13,200
01-507-8006 EQUIP RENT & REPAIRS	2,033	2,033	5,000	1,879	0	0	5,000
01-507-8008 TELEPHONE	1,790	859	158	151	0	0	0
01-507-8014 DUES & PUBLICATIONS	125	597	697	697	0	0	1,000
01-507-8023 COMPUTER EXPENSE	8,186	5,720	7,000	5,966	0	0	7,000
01-507-8027 CONF TRAINING OFFICIAL	878	1,741	4,013	4,996	0	0	4,000
01-507-8030 CONF & TRAINING STAFF	396	0	500	0	0	0	500
01-507-8040 POSTAGE & BOX	2,046	2,152	3,098	3,098	0	0	3,000
01-507-8080 BOND PREMIUM	175	175	500	200	0	0	500
01-507-8090 EQUIP PURCH <\$5000	0	0	5,000	0	0	0	5,000
01-507-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-507-8999 CASH SHORT/OVER	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	18,302	16,527	39,358	23,220	0	0	39,200
TOTAL D CLERK	173,112	171,738	199,216	160,176	0	0	207,086

01 -GENERAL FUND
 EXTENSION

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-508-0000 SALARIES-AGENTS	32,903	33,603	33,603	29,403	0	0	35,943
01-508-0005 WAGES-EMPLOYEES	39,414	39,414	39,414	34,487	0	0	42,714
01-508-0006 TRAVEL ALLOWANCE	0	0	0	0	0	0	0
01-508-0010 WAGES-PT	13,890	13,103	15,600	10,201	0	0	15,600
01-508-0015 OT	0	0	0	0	0	0	0
01-508-0017 VACATION PAY	0	0	0	0	0	0	0
01-508-0020 LONGEVITY	3,488	4,020	4,741	3,975	0	0	5,281
01-508-0025 HEALTH INSURANCE	11,363	11,277	11,702	9,745	0	0	12,355
01-508-0030 DENTAL INSURANCE	264	277	296	246	0	0	310
01-508-0035 RETIREMENT	5,784	5,991	10,270	4,867	0	0	8,710
01-508-0040 FICA & MEDICARE	6,477	6,525	7,142	5,596	0	0	7,615
01-508-0045 BASIC LIFE	65	65	66	54	0	0	66
01-508-0050 VISION INSURANCE	68	74	75	62	0	0	75
TOTAL SALARIES & BENEFITS	113,715	114,349	122,909	98,636	0	0	128,669
CAPITAL OUTLAY							
01-508-1105 VEHICLE PURCHASE	33,464	0	0	0	0	0	0
01-508-1111 BUILDING IMPROVEMENTS	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	33,464	0	0	0	0	0	0
508-1105 VEHICLE PURCHASE							
			PERMANENT NOTES: FY2019-PURCHASING NEW HEAVY DUTY DEISEL PICKUP. RB3 TAKING USED PICKUP AND SUPPLING \$30,000 TO EXTENSION BUDGET FOR PURCHASE.				
MISC EXPENSE							
01-508-8002 SUPPLIES	3,933	6,173	4,386	3,065	0	0	8,100
01-508-8006 EQUIP RENT & REPAIRS	1,215	1,215	1,150	993	0	0	2,500
01-508-8008 TELEPHONE	4,842	4,018	4,400	3,405	0	0	4,400
01-508-8014 DUES & PUBLICATIONS	621	1,013	1,000	257	0	0	1,000
01-508-8023 COMPUTER EXPENSE	647	2,662	400	269	0	0	2,000
01-508-8027 TRAVEL	4,081	2,088	8,000	6,143	0	0	8,000
01-508-8030 CONF & TRAINING STAFF	955	324	550	132	0	0	850
01-508-8040 POSTAGE & BOX	194	122	139	138	0	0	300
01-508-8080 BOND PREMIUM	0	0	0	0	0	0	175
01-508-8087 4-H EXPENSES	3,932	3,035	5,000	3,433	0	0	5,000
01-508-8088 UTILITIES - AGRILIFE	12,373	16,926	24,500	21,110	0	0	17,500
01-508-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-508-8106 VEHICLE EXPENSE	5,939	7,304	9,300	9,858	0	0	2,000
01-508-8107 FUEL EXPENSE	0	0	1,000	353	0	0	8,000
01-508-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	38,732	44,881	59,825	49,157	0	0	59,825
TOTAL EXTENSION	185,912	159,230	182,734	147,793	0	0	188,494

01 -GENERAL FUND
 JP 2

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-509-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	50,699
01-509-0005 WAGES-EMPLOYEES	78,316	78,316	78,317	68,527	0	0	84,917
01-509-0010 WAGES-PT	7,003	2,086	2,781	0	0	0	10,000
01-509-0015 OT	0	4,512	7,219	6,317	0	0	0
01-509-0017 VACATION PAY	0	0	0	0	0	0	0
01-509-0020 LONGEVITY	7,080	7,620	8,130	7,095	0	0	8,670
01-509-0025 HEALTH INSURANCE	34,089	33,832	35,106	29,234	0	0	37,065
01-509-0030 DENTAL INSURANCE	793	831	888	738	0	0	930
01-509-0035 RETIREMENT	14,681	15,393	15,824	12,932	0	0	12,626
01-509-0040 FICA & MEDICARE	9,900	9,817	11,005	8,636	0	0	11,803
01-509-0045 BASIC LIFE	196	196	198	163	0	0	198
01-509-0050 VISION INSURANCE	205	223	225	186	0	0	225
TOTAL SALARIES & BENEFITS	199,661	200,224	207,092	175,302	0	0	217,133
MISC EXPENSE							
01-509-8002 SUPPLIES	1,540	1,701	2,650	2,079	0	0	2,650
01-509-8006 EQUIP RENT & REPAIRS	992	768	1,800	576	0	0	1,800
01-509-8008 TELEPHONE	5,814	2,367	9,000	4,837	0	0	9,000
01-509-8014 DUES & PUBLICATIONS	365	265	1,000	265	0	0	1,000
01-509-8023 COMPUTER EXPENSE	185	1,997	2,000	520	0	0	2,000
01-509-8027 CONF TRAINING OFFICIAL	0	203	2,480	108	0	0	2,480
01-509-8030 CONF & TRAINING STAFF	0	100	520	230	0	0	520
01-509-8040 POSTAGE & BOX	748	957	2,500	538	0	0	2,500
01-509-8080 BOND PREMIUM	0	97	200	0	0	0	200
01-509-8086 AUTOSOPY EXPENSE	3,908	11,608	20,000	6,940	0	0	20,000
01-509-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-509-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-509-8999 CASH SHORT/OVER	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	13,552	20,064	42,150	16,093	0	0	42,150
509-8008 TELEPHONE							
PERMANENT NOTES: 2021 - VEXUS INCREASE PRICING OVER 50%							
TOTAL JP 2	213,213	220,289	249,242	191,394	0	0	259,283

01 -GENERAL FUND
 BLDG MAIN/FAC

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023		
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED	
SALARIES & BENEFITS								
01-510-0000 SALARIES-ELECTED	0	0	0	0	0	0	0	
01-510-0005 WAGES-EMPLOYEES	39,414	101,014	116,214	101,687	0	0	122,814	
01-510-0010 WAGES-PT	14,124	9,023	10,200	0	0	0	10,200	
01-510-0015 OT	0	0	0	0	0	0	0	
01-510-0020 LONGEVITY	210	390	720	608	0	0	1,080	
01-510-0025 HEALTH INSURANCE	11,363	19,728	23,404	19,490	0	0	24,710	
01-510-0030 DENTAL INSURANCE	264	486	592	492	0	0	620	
01-510-0035 RETIREMENT	5,661	12,160	13,985	10,727	0	0	10,841	
01-510-0040 FICA & MEDICARE	4,134	7,959	9,726	7,100	0	0	10,259	
01-510-0045 BASIC LIFE	65	114	132	109	0	0	132	
01-510-0050 VISION INSURANCE	0	56	150	62	0	0	150	
TOTAL SALARIES & BENEFITS	75,236	150,929	175,123	140,273	0	0	180,806	
CAPITAL OUTLAY								
01-510-1111 CAPITAL EXPENSES	0	34,595	0	0	0	0	0	
01-510-1112 SHAMROCK ANNEX	0	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	34,595	0	0	0	0	0	
510-1112 SHAMROCK ANNEX			PERMANENT NOTES: ANTICIPATED SHAMROCK ANNEX BUILDING TO BEGIN CONSTRUCTION AFTER PROPERTY PURCHASE.					
MISC EXPENSE								
01-510-8002 SUPPLIES	467	3,414	4,000	1,306	0	0	4,000	
01-510-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0	
01-510-8008 TELEPHONE	0	16,528	25,842	23,756	0	0	26,000	
01-510-8014 DUES & PUBLICATIONS	1,930	3,250	4,400	3,365	0	0	4,400	
01-510-8023 COMPUTER/INTERNET EXPENSE	90,722	104,313	94,000	78,077	0	0	77,000	
01-510-8024 COMPUTER HARDWARE EXPENSE	0	0	0	0	0	0	25,000	
01-510-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0	
01-510-8030 CONF & TRAINING STAFF	2,961	0	2,500	122	0	0	2,500	
01-510-8031 AGRILIFE BUILDING EXPENSE	15,811	8,803	50,000	9,322	0	0	40,000	
01-510-8032 EXT BUILDING EXPENSE	136	0	100,000	0	0	0	60,000	
01-510-8033 JP BLDG EXPENSE	2,668	3,692	5,150	3,370	0	0	5,150	
01-510-8034 COURTHOUSE BLDG EXPENSE	42,759	37,918	88,000	41,587	0	0	88,000	
01-510-8035 PROBATION BLDG EXPENSE	3,124	2,625	3,000	2,653	0	0	3,000	
01-510-8040 POSTAGE & BOX	0	0	0	0	0	0	0	
01-510-8050 COUNTYWIDE EXPENSE	6,160	11,134	6,000	248	0	0	6,000	
01-510-8080 BOND PREMIUM	0	0	0	0	0	0	0	
01-510-8090 EQUIP PURCH <\$5000	0	0	5,000	0	0	0	5,000	
01-510-8100 CONTRACT LABOR	0	0	0	0	0	0	0	
01-510-8107 GAS & OIL EXPENSE	372	562	1,500	724	0	0	1,500	
01-510-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0	
01-510-8400 COURTHOUSE - UTILITIES	19,821	21,388	23,000	17,580	0	0	23,000	
01-510-8431 ANNEX - UTILITIES	6,091	7,004	7,500	3,112	0	0	7,500	
01-510-8432 EXTENSION - UTILITIES	0	0	0	0	0	0	0	
01-510-8433 JP 1 BLDG UTILITIES	1,606	1,626	2,000	1,578	0	0	2,500	

01 -GENERAL FUND
 BLDG MAIN/FAC

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	SELECTED
01-510-8434 JP 2 BLDG UTILITIES	4,261	4,481	5,500	4,328	0	0	5,500
01-510-8435 PROB BLDG UTILITIES	2,260	2,369	2,500	2,207	0	0	3,000
01-510-8436 WEIGH STATION UTILITIES	12,137	15,187	14,300	13,317	0	0	15,000
01-510-8437 WEIGH STATION EXPENSES	<u>806</u>	<u>501</u>	<u>2,000</u>	<u>626</u>	<u>0</u>	<u>0</u>	<u>2,000</u>
TOTAL MISC EXPENSE	214,092	244,794	446,192	207,279	0	0	406,050
510-8023 COMPUTER/INTERNET EXPENSE PERMANENT NOTES: INCREASE \$16,000 FOR TAC CIRA PLAN #4 FOR OFFICE. WILL IMPROVE EMAIL SERVICE AND ALL COURTHOUSE COMPUTERS WILL BE ON THE SAME VERSION OF MICROSOFT OFFICE.							
510-8034 COURTHOUSE BLDG EXPENSE PERMANENT NOTES: 2018-19 BUDGETING \$250,000 FOR ROOF REPAIR, COURTHOUSE PAINTING, AND OTHER MISC REPAIRS.							
TOTAL BLDG MAIN/FAC	289,328	430,318	621,315	347,553	0	0	586,856

01 -GENERAL FUND
 CON #1

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-511-0000 SALARIES-ELECTED	10,920	10,920	10,920	9,555	0	0	11,681
01-511-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
01-511-0010 WAGES-PT	0	0	0	0	0	0	0
01-511-0015 OT	0	0	0	0	0	0	0
01-511-0020 LONGEVITY	1,935	2,115	2,295	2,003	0	0	2,475
01-511-0025 HEALTH INSURANCE	0	0	11,702	0	0	0	12,355
01-511-0030 DENTAL INSURANCE	0	0	296	0	0	0	310
01-511-0035 RETIREMENT	1,351	1,434	1,454	1,211	0	0	1,239
01-511-0040 FICA & MEDICARE	983	997	1,011	884	0	0	1,083
01-511-0045 BASIC LIFE	0	0	66	0	0	0	66
01-511-0050 VISION INSURANCE	0	0	75	0	0	0	75
TOTAL SALARIES & BENEFITS	15,189	15,466	27,819	13,652	0	0	29,284
MISC EXPENSE							
01-511-8002 SUPPLIES	0	0	1,000	0	0	0	1,000
01-511-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-511-8008 TELEPHONE	0	0	0	0	0	0	0
01-511-8014 DUES & PUBLICATIONS	60	0	500	0	0	0	500
01-511-8023 COMPUTER EXPENSE	0	0	0	0	0	0	0
01-511-8027 CONF TRAINING OFFICIAL	0	315	1,500	0	0	0	1,500
01-511-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	0
01-511-8040 POSTAGE & BOX	0	0	0	0	0	0	0
01-511-8080 BOND PREMIUM	0	178	0	0	0	0	0
01-511-8090 EQUIP PURCH <\$5000	0	0	1,000	0	0	0	1,000
01-511-8106 VEHICLE EXPENSE	739	0	1,000	0	0	0	1,000
01-511-8107 FUEL & OIL	171	140	1,000	39	0	0	1,000
01-511-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	971	633	6,000	39	0	0	6,000
TOTAL CON #1	16,160	16,099	33,819	13,691	0	0	35,284

01 --GENERAL FUND
 JP1

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-512-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	50,699
01-512-0005 WAGES-EMPLOYEES	39,414	39,414	39,414	34,487	0	0	42,714
01-512-0010 WAGES-PT	4,928	5,615	6,000	5,724	0	0	6,000
01-512-0015 OT	0	0	0	0	0	0	0
01-512-0017 VACATION PAY	0	0	0	0	0	0	0
01-512-0020 LONGEVITY	3,735	4,095	4,455	3,645	0	0	4,815
01-512-0025 HEALTH INSURANCE	22,726	22,554	23,404	19,490	0	0	24,710
01-512-0030 DENTAL INSURANCE	529	554	592	492	0	0	620
01-512-0035 RETIREMENT	10,021	10,617	10,700	8,977	0	0	8,595
01-512-0040 FICA & MEDICARE	7,226	7,294	7,442	6,422	0	0	7,974
01-512-0045 BASIC LIFE	131	112	132	83	0	0	132
01-512-0050 VISION INSURANCE	136	149	150	124	0	0	150
TOTAL SALARIES & BENEFITS	136,243	137,801	139,688	120,917	0	0	146,409
MISC EXPENSE							
01-512-8002 SUPPLIES	1,558	1,679	2,000	1,206	0	0	2,000
01-512-8006 EQUIP RENT & REPAIRS	2,458	2,288	4,000	1,867	0	0	4,000
01-512-8008 TELEPHONE	3,406	3,497	4,200	694	0	0	4,200
01-512-8014 DUES & PUBLICATIONS	355	305	1,000	355	0	0	1,000
01-512-8023 COMPUTER EXPENSE	1,235	312	2,000	1,068	0	0	2,000
01-512-8027 CONF TRAINING OFFICIAL	0	89	2,000	52	0	0	2,000
01-512-8030 CONF & TRAINING STAFF	0	50	1,500	213	0	0	1,500
01-512-8040 POSTAGE & BOX	64	423	2,000	200	0	0	2,000
01-512-8080 BOND PREMIUM	0	0	500	100	0	0	500
01-512-8086 AUTOPSY EXPENSE	450	14,580	18,000	5,960	0	0	18,000
01-512-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-512-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-512-8999 CASH SHORT/OVER	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	9,527	23,224	37,200	11,714	0	0	37,200
TOTAL JP1	145,770	161,025	176,888	132,631	0	0	183,609

01 -GENERAL FUND
 VA

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-514-0000 SALARIES-APPOINTED	0	0	8,920	7,433	0	0	9,667
01-514-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
01-514-0006 TRAVEL ALLOWANCE	0	0	240	0	0	0	240
01-514-0010 WAGES-PT	0	0	0	0	0	0	0
01-514-0015 OT	0	0	0	0	0	0	0
01-514-0020 LONGEVITY	0	0	0	0	0	0	0
01-514-0025 HEALTH INSURANCE	0	0	0	0	0	0	0
01-514-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
01-514-0035 RETIREMENT	0	0	1,008	818	0	0	846
01-514-0040 FICA & MEDICARE	0	0	701	569	0	0	758
01-514-0045 BASIC LIFE	0	0	0	0	0	0	0
01-514-0050 VISION INSURANCE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	10,869	8,820	0	0	11,511
MISC EXPENSE							
01-514-8002 SUPPLIES	0	0	270	270	0	0	350
01-514-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-514-8008 TELEPHONE	635	414	0	0	0	0	0
01-514-8014 DUES & PUBLICATIONS	0	0	0	0	0	0	0
01-514-8023 COMPUTER EXPENSE	0	0	80	0	0	0	0
01-514-8027 CONF TRAINING OFFICIAL	0	0	800	0	0	0	800
01-514-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	0
01-514-8040 POSTAGE & BOX	0	0	0	0	0	0	0
01-514-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-514-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	635	414	1,150	270	0	0	1,150
TOTAL VA	635	414	12,019	9,090	0	0	12,661

01 --GENERAL FUND
 31ST DC

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-515-0000 SALARIES-ELECTED	1,550	1,550	1,550	1,291	0	0	3,100
01-515-0005 WAGES-EMPLOYEES	37,152	34,987	38,104	32,508	0	0	40,771
01-515-0010 WAGES-PT	0	0	0	0	0	0	0
01-515-0015 OT	0	0	0	0	0	0	0
01-515-0020 LONGEVITY	6,150	6,285	7,230	3,405	0	0	4,448
01-515-0025 HEALTH INSURANCE	7,380	7,380	8,000	7,380	0	0	8,500
01-515-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
01-515-0035 RETIREMENT	4,722	4,711	5,158	3,904	0	0	4,228
01-515-0040 FICA & MEDICARE	3,439	3,277	3,587	2,846	0	0	3,697
01-515-0045 BASIC LIFE	0	0	0	0	0	0	0
01-515-0050 VISION INSURANCE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	60,393	58,189	63,629	51,335	0	0	64,744
MISC EXPENSE							
01-515-8002 SUPPLIES	665	1,467	6,000	1,177	0	0	6,000
01-515-8006 EQUIP RENT & REPAIRS	184	302	1,000	92	0	0	1,000
01-515-8008 TELEPHONE	3,902	3,350	6,200	1,039	0	0	6,200
01-515-8014 DUES & PUBLICATIONS	997	1,055	3,000	861	0	0	3,000
01-515-8023 COMPUTER EXPENSE	3,054	1,322	4,500	359	0	0	4,500
01-515-8027 CONF TRAINING OFFICIAL	0	0	3,500	1,386	0	0	3,500
01-515-8030 CONF & TRAINING STAFF	1,427	350	9,500	150	0	0	9,500
01-515-8035 TRAVEL	2,986	3,130	6,500	4,856	0	0	6,500
01-515-8040 POSTAGE & BOX	120	216	500	116	0	0	500
01-515-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-515-8090 EQUIP PURCH <\$5000	0	0	30,000	0	0	0	30,000
01-515-8201 CONTRACT COURT REPORTER-DIS	0	1,065	4,000	1,500	0	0	4,000
01-515-8202 STATEMENT OF FACTS	6,481	48	30,000	756	0	0	30,000
01-515-8203 JUROR QUESTIONNAIRES	0	0	500	0	0	0	500
01-515-8204 JUDICIAL INSURANCE	0	0	4,000	0	0	0	4,000
TOTAL MISC EXPENSE	19,816	12,306	109,200	12,293	0	0	109,200
TOTAL 31ST DC	80,209	70,495	172,829	63,627	0	0	173,944

01 -GENERAL FUND
 CO ATTY

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-516-0000 SALARIES-ELECTED	81,685	81,685	77,019	71,475	0	0	84,986
01-516-0005 WAGES-EMPLOYEES	39,414	39,414	39,414	40,918	0	0	45,114
01-516-0008 COMP TAKEN	0	0	0	0	0	0	0
01-516-0010 WAGES-PT	0	0	0	0	0	0	0
01-516-0015 OT	0	0	0	0	0	0	0
01-516-0017 VACATION PAY	0	0	0	0	0	0	0
01-516-0020 LONGEVITY	1,815	2,175	2,535	2,108	0	0	2,895
01-516-0025 HEALTH INSURANCE	22,726	22,554	23,404	18,511	0	0	24,710
01-516-0030 DENTAL INSURANCE	529	554	592	467	0	0	620
01-516-0035 RETIREMENT	12,907	13,560	13,351	12,033	0	0	11,638
01-516-0040 FICA & MEDICARE	8,471	8,435	9,285	7,837	0	0	10,175
01-516-0045 BASIC LIFE	131	131	132	103	0	0	132
01-516-0050 VISION INSURANCE	136	149	150	118	0	0	150
TOTAL SALARIES & BENEFITS	167,813	168,657	165,882	153,569	0	0	180,420
MISC EXPENSE							
01-516-8002 SUPPLIES	7,664	5,735	8,900	7,832	0	0	9,900
01-516-8006 EQUIP RENT & REPAIRS	0	0	1,000	0	0	0	1,000
01-516-8008 TELEPHONE	2,323	165	0	0	0	0	0
01-516-8014 DUES & PUBLICATIONS	531	612	1,000	787	0	0	1,000
01-516-8023 COMPUTER EXPENSE	13,414	13,030	14,000	11,825	0	0	13,000
01-516-8027 CONF TRAINING OFFICIAL	2,295	1,810	4,500	1,804	0	0	4,500
01-516-8030 CONF & TRAINING STAFF	0	0	2,000	0	0	0	2,000
01-516-8040 POSTAGE & BOX	94	497	850	130	0	0	850
01-516-8080 BOND PREMIUM	0	178	0	104	0	0	0
01-516-8090 EQUIP PURCH <\$5000	0	0	750	0	0	0	750
01-516-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	26,321	22,027	33,000	22,482	0	0	33,000
TOTAL CO ATTY	194,134	190,684	198,882	176,051	0	0	213,420

01 -GENERAL FUND
 AUDITOR

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-517-0000 SALARIES-APPOINTED	81,931	81,931	81,932	71,690	0	0	84,800
01-517-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
01-517-0008 COMP TAKEN	0	0	0	0	0	0	0
01-517-0010 WAGES-PT	0	0	5,000	0	0	0	5,000
01-517-0015 OT	0	0	0	0	0	0	0
01-517-0020 LONGEVITY	555	735	915	788	0	0	1,095
01-517-0025 HEALTH INSURANCE	11,363	11,277	11,702	9,745	0	0	12,355
01-517-0030 DENTAL INSURANCE	264	277	296	246	0	0	310
01-517-0035 RETIREMENT	8,661	9,093	9,664	7,593	0	0	7,516
01-517-0040 FICA & MEDICARE	5,278	5,337	6,721	4,899	0	0	6,954
01-517-0045 BASIC LIFE	65	65	66	54	0	0	66
01-517-0050 VISION INSURANCE	68	74	75	62	0	0	75
TOTAL SALARIES & BENEFITS	108,187	108,791	116,371	95,078	0	0	118,171
MISC EXPENSE							
01-517-8002 SUPPLIES	592	1,534	4,000	710	0	0	4,000
01-517-8006 EQUIP RENT & REPAIRS	0	0	1,200	0	0	0	1,200
01-517-8008 TELEPHONE	0	0	0	0	0	0	0
01-517-8014 DUES & PUBLICATIONS	175	175	400	175	0	0	400
01-517-8023 COMPUTER EXPENSE	8,174	16,913	10,500	10,315	0	0	10,500
01-517-8027 CONF TRAINING OFFICIAL	1,870	2,311	5,350	4,707	0	0	4,150
01-517-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	0
01-517-8040 POSTAGE & BOX	0	0	0	0	0	0	1,200
01-517-8080 BOND PREMIUM	100	100	100	100	0	0	100
01-517-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-517-8108 TRAVEL	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	10,911	21,033	21,550	16,007	0	0	21,550
TOTAL AUDITOR	119,097	129,824	137,921	111,085	0	0	139,721

01 -GENERAL FUND
 CONSTABLE #2

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-518-0000 SALARIES - ELECTED	14,604	14,604	47,399	41,474	0	0	50,699
01-518-0015 OT	0	0	0	0	0	0	0
01-518-0020 LONGEVITY	1,215	1,395	1,575	1,373	0	0	1,755
01-518-0025 HEALTH INSURANCE	0	0	11,702	0	0	0	12,355
01-518-0030 DENTAL INSURANCE	115	127	296	246	0	0	310
01-518-0035 RETIREMENT	1,661	1,760	5,388	4,488	0	0	4,590
01-518-0040 FICA & MEDICARE	1,181	1,193	3,747	3,217	0	0	4,013
01-518-0045 BASIC LIFE	12	12	66	18	0	0	66
01-518-0050 VISION INSURANCE	32	34	75	62	0	0	75
TOTAL SALARIES & BENEFITS	18,821	19,125	70,248	50,878	0	0	73,863
CAPITAL OUTLAY							
01-518-1105 VEHICLE PURCHASES	0	0	0	0	0	0	55,000
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	55,000
MISC EXPENSE							
01-518-8002 SUPPLIES	125	53	800	0	0	0	800
01-518-8006 EQUIP RENT & REPAIRS	0	0	2,000	821	0	0	2,000
01-518-8008 TELEPHONE	0	0	0	0	0	0	0
01-518-8014 DUES & PUBLICATIONS	0	60	750	60	0	0	750
01-518-8023 COMPUTER EXPENSE	0	103	500	0	0	0	0
01-518-8027 CONF & TRAINING OFFICIAL	60	962	1,500	967	0	0	1,500
01-518-8028 CONFERENCE/TRAINING-LEOSE	0	0	0	0	0	0	0
01-518-8040 POSTAGE & BOX RENT	0	0	200	0	0	0	200
01-518-8080 BOND PREMIUM	0	178	0	0	0	0	0
01-518-8090 EQUIP PURCH <\$5000	0	0	5,900	0	0	0	5,900
01-518-8106 VEHICLE EXPENSE	1,442	1,312	2,700	2,718	0	0	2,700
01-518-8107 FUEL	3,894	5,328	5,000	5,279	0	0	8,000
01-518-8185 CR CARD INT & LATE FEE	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	5,521	7,997	19,350	9,845	0	0	21,850
TOTAL CONSTABLE #2	24,343	27,122	89,598	60,723	0	0	150,713

WHEELER COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 31ST, 2022

01 -GENERAL FUND
 SAFETY CONTROL

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-519-0005 WAGES - EMPLOYEES	19,000	19,000	0	0	0	0	0
01-519-0015 OT	0	0	0	0	0	0	0
01-519-0030 DENTAL INSURANCE	139	150	0	0	0	0	0
01-519-0035 RETIREMENT	1,995	2,090	0	0	0	0	0
01-519-0040 FICA & MEDICARE	1,419	1,417	0	0	0	0	0
01-519-0045 BASIC LIFE	14	14	0	0	0	0	0
01-519-0050 VISION INSURANCE	39	40	0	0	0	0	0
TOTAL SALARIES & BENEFITS	22,605	22,712	0	0	0	0	0
MISC EXPENSE							
01-519-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	0	0	0	0	0	0	0
TOTAL SAFETY CONTROL	22,605	22,712	0	0	0	0	0

01 -GENERAL FUND
 NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	(----- 2021-2022 -----)			(----- 2022-2023 -----)		
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED	
<u>SALARIES & BENEFITS</u>								
01-599-0000 TRANSFERS OUT	54,354	883,825	1,166,100	12,078	0	0	1,200,000	
01-599-0016 HAZARD PAY - ARPA GRANT	0	0	282,603	282,602	0	0	0	
01-599-0035 RETIREMENT	0	0	30,729	30,728	0	0	0	
01-599-0040 FICA & MEDICARE	0	0	21,621	21,621	0	0	0	
TOTAL SALARIES & BENEFITS	54,354	883,825	1,501,053	347,029	0	0	1,200,000	
599-0035 RETIREMENT								
			PERMANENT NOTES:					
			THIS IS A NON-TRANSFERABLE BALANCE. THESE FUNDS TO ONLY BE EXPENDED SHOULD EXCESS REVENUE BE AVAILABLE AT FISCAL YEAR END.					
<u>CAPITAL OUTLAY</u>								
01-599-1000 CAPITAL PURCHASE	33,446	69,845	0	0	0	0	0	
01-599-1999 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	33,446	69,845	0	0	0	0	0	
<u>MISC EXPENSE</u>								
01-599-8000 LOSS CONTROL	787	1,120	1,000	1,130	0	0	1,000	
01-599-8014 DUES & PUBLICATIONS	4,580	4,512	4,500	2,556	0	0	4,500	
01-599-8107 FUEL	0	0	0	0	0	0	40,000	
01-599-8185 FINANCE CHG & LATE FEES	0	0	0	0	0	0	0	
01-599-8300 JURY EXPENSE	612	693	7,725	3,040	0	0	7,725	
01-599-8301 LAW LIBRARY EXPENSE	0	0	0	0	0	0	0	
01-599-8302 AIR MED CARE NETWORK	4,742	5,488	5,000	5,217	0	0	5,500	
01-599-8303 LEGAL FEES	0	4,297	5,000	3,968	0	0	5,000	
01-599-8304 CONTRACT CT REPORTER-COUNTY	0	0	1,000	0	0	0	1,000	
01-599-8305 PROBATION DEPT	43,923	43,923	99,324	39,283	0	0	100,000	
01-599-8306 DISTRICT ATTORNEY OFFICE	37,086	37,399	42,385	42,385	0	0	45,000	
01-599-8307 INDIGENT DEFENSE-COUNTY	7,383	10,450	25,600	21,000	0	0	41,600	
01-599-8308 CAPITAL CASE EXPENSE	2,486	2,486	3,500	2,486	0	0	3,500	
01-599-8309 INDIGENT DEFENSE DISTRICT	3,198	24,069	41,900	39,951	0	0	41,900	
01-599-8310 BIDS, ADVERTISING, NOTICES	0	0	1,000	0	0	0	1,000	
01-599-8311 INDIGENT DEFENSE OTHER EXP	484	253	1,500	600	0	0	1,500	
01-599-8312 INTERPRETER SERVICE	0	395	3,000	1,835	0	0	3,000	
01-599-8313 INDIGENT DEFENSE CPS	6,558	5,540	8,500	7,040	0	0	8,500	
01-599-8314 INDIGENT DEFENSE-UNINDICTED	13,790	31,400	37,900	47,603	0	0	21,900	
01-599-8315 ATTORNEY AD LITEM	0	250	0	0	0	0	0	
01-599-8316 CONTRACT REPORTER-CPS	0	0	1,000	250	0	0	1,000	
01-599-8317 31ST DIST COURT EXPENSE	2,812	2,250	2,925	2,925	0	0	2,250	
01-599-8319 COUNTY WASTE DISPOSAL	0	0	0	0	0	0	0	
01-599-8320 BUILDING RENTAL	5,400	4,950	0	0	0	0	0	
01-599-8321 BUILDING MAINTENANCE	0	0	0	0	0	0	0	
01-599-8322 BUILDING UTILITIES	0	0	0	0	0	0	0	
01-599-8323 COMPUTER EXPENSE	0	0	0	0	0	0	0	
01-599-8330 PAUPER BURIAL/ CO AID	24,090	20,703	30,000	16,722	0	0	30,000	
01-599-8331 SHAMROCK DISPATCH	0	0	0	0	0	0	0	
01-599-8332 MENTAL COMMITMENTS	5,441	3,208	6,000	1,365	0	0	6,000	

01 -GENERAL FUND
 NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
01-599-8335 DISASTER FUNDS	0	0	20,000	0	0	0	0
01-599-8340 RURAL VFD	126,606	135,426	200,000	129,948	0	0	200,000
01-599-8350 AMBULANCE SERVICE	10,851	7,278	30,000	7,093	0	0	30,000
01-599-8360 SOUTH HOSPITAL DIST	300,000	300,000	300,000	300,000	0	0	300,000
01-599-8361 NORTH HOSPITAL DIST	300,000	300,000	300,000	300,000	0	0	300,000
01-599-8362 LIBRARY EXPENSE	4,800	4,800	4,800	4,800	0	0	4,800
01-599-8370 PROPERTY INSURANCE	79,768	110,268	120,000	115,318	0	0	126,000
01-599-8371 UNEMPLOYMENT INSURANCE	8,833	9,778	12,000	10,864	0	0	12,000
01-599-8372 GENERAL LIABILITY INS	10,828	10,858	13,966	10,193	0	0	17,353
01-599-8373 WORKER'S COMP INSURANCE	68,038	61,526	56,034	56,034	0	0	70,000
01-599-8374 RETIREE HEALTH INSURANCE	0	0	0	0	0	0	0
01-599-8380 APPRAISAL DISTRICT	138,520	140,656	201,973	201,973	0	0	230,000
01-599-8381 EXTERNAL AUDIT FEES	20,000	20,600	21,400	21,400	0	0	22,000
01-599-8382 STATE FINES	0	0	0	0	0	0	0
01-599-8385 EMPLOYEE HEALTH INS	0	0	0	0	0	0	0
01-599-8386 EMPLOYEE RETIREMENT	0	50,000	50,000	50,000	0	0	50,000
01-599-8387 HISTORICAL COMMITTEE	5,000	4,000	5,000	5,000	0	0	5,000
01-599-8390 DEPT OF PUBLIC SAFETY	4,251	1,659	18,000	928	0	0	18,000
01-599-8391 STATE LAB FEES	0	0	0	0	0	0	0
01-599-8400 CONTINGENCY LINE ITEM	87	9,363	150,000	6,250	0	0	150,000
01-599-8401 PANHANDLE COMMUNITY SERVICE	0	0	0	0	0	0	0
01-599-8402 COMPRESSOR PROP TAX REFUND	11,615	40,500	0	0	0	0	0
01-599-8405 GRANT MATCH EXP	0	14,447	0	25,684	0	0	0
01-599-8406 CRF GRANT EXPENSE	18,469	63	0	0	0	0	0
01-599-8500 EQUIPMENT PURCHASES	0	0	0	0	0	0	0
01-599-8510 CONSTRUCTION EXPENSE	0	0	14,842	0	0	0	20,000
TOTAL MISC EXPENSE	1,271,039	1,424,609	1,846,774	1,484,842	0	0	1,927,028
TRANSFER OUT							
01-599-9999 MISC EXPENSE	0	0	1	0	0	0	0
TOTAL TRANSFER OUT	0	0	1	0	0	0	0
TOTAL NON DEPARTMENTAL	1,358,839	2,378,279	3,347,828	1,831,871	0	0	3,127,028
TOTAL EXPENDITURES	5,974,676	7,403,163	8,868,016	5,993,975	0	0	9,023,247
REVENUE OVER/(UNDER) EXPENDITURES	1,217,272	(1,802,378)	(2,268,163)	(354,207)	0	0	(2,365,847)

02 -ROAD & BRIDGE

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
TAXES							
02-4000 RB - AD VALOREM TAXES	1,072,943	859,819	1,000,000	856,288	0	0	1,070,000
02-4001 RB -DELINQUENT ADVALOREM TAXES	10,666	9,514	10,000	11,403	0	0	10,000
02-4002 RB -RENDITION PENALTIES	194	364	0	460	0	0	0
02-4003 ROAD AND BRIDGE P&I	13,636	3,485	2,500	3,510	0	0	2,500
02-4004 RB - EXCESS VIT TAXES	71	0	0	0	0	0	0
02-4010 LATERAL - AD VALOREM	1,060,143	849,140	995,000	845,774	0	0	1,050,000
02-4011 LATERAL - DELINQUENT TAXES	10,432	9,301	10,000	11,178	0	0	10,000
02-4012 LATERAL - RENDITION PEN	193	360	0	455	0	0	0
02-4013 LATERAL ROAD P&I	13,409	3,389	2,500	3,435	0	0	2,500
02-4014 LATERAL - EXCESS VIT TAXES	70	0	0	0	0	0	0
TOTAL TAXES	2,181,756	1,735,371	2,020,000	1,732,503	0	0	2,145,000
FEES & FINES							
02-4100 ROAD CROSSING FEES	1,500	1,000	0	2,000	0	0	0
02-4101 AUTO REGISTRATION FEES	345,234	348,564	300,000	261,701	0	0	300,000
TOTAL FEES & FINES	346,734	349,564	300,000	263,701	0	0	300,000
COMMISSIONS							
02-4200 COURT COST COMMISSIONS	4,275	5,452	0	3,884	0	0	0
TOTAL COMMISSIONS	4,275	5,452	0	3,884	0	0	0
RENTS & ROYALTIES							
02-4400 OIL AND GAS ROYALTY	2,684	2,598	0	1,505	0	0	0
TOTAL RENTS & ROYALTIES	2,684	2,598	0	1,505	0	0	0
INTEREST							
02-4500 INTEREST INCOME	0	0	0	0	0	0	0
TOTAL INTEREST	0	0	0	0	0	0	0
REIMBURSEMENT & REFUNDS							
02-4600 REIMB INSURANCE CLAIMS	0	0	0	16,569	0	0	0
02-4670 GRANT REVENUE - TIF	0	84,470	52,623	301,938	0	0	0
02-4680 REIMB MISC	99	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	99	84,470	52,623	318,507	0	0	0
MISCELLANEOUS							
02-4800 LATERAL ROAD STATE	76,221	66,999	40,000	67,261	0	0	40,000
02-4801 SALE OF USED ASSETS	42,000	0	0	0	0	0	0
02-4880 MISC REVENUE	130	94	0	0	0	0	0
TOTAL MISCELLANEOUS	118,352	67,093	40,000	67,261	0	0	40,000
TRANSFER IN							
02-4900 TRANSFERS IN	54,354	883,825	1,166,100	0	0	0	1,200,000
TOTAL TRANSFER IN	54,354	883,825	1,166,100	0	0	0	1,200,000
TOTAL REVENUES	2,708,255	3,128,373	3,578,723	2,387,360	0	0	3,685,000

02 -ROAD & BRIDGE
 RB1

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
02-521-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	50,699
02-521-0005 WAGES-EMPLOYEES	162,064	172,868	172,869	153,876	0	0	186,069
02-521-0008 COMP TAKEN	2,977	2,406	10,000	0	0	0	10,000
02-521-0010 WAGES-PT	1,616	0	5,000	0	0	0	5,000
02-521-0015 OT	0	0	0	0	0	0	0
02-521-0017 VACATION PAY	0	0	0	0	0	0	0
02-521-0020 LONGEVITY	1,748	2,063	2,783	2,400	0	0	3,683
02-521-0025 HEALTH INSURANCE	32,229	43,222	58,510	38,979	0	0	61,775
02-521-0030 DENTAL INSURANCE	927	1,340	1,480	1,230	0	0	1,550
02-521-0035 RETIREMENT	23,146	24,999	26,186	20,940	0	0	21,915
02-521-0040 FICA & MEDICARE	16,637	16,499	18,211	15,052	0	0	19,543
02-521-0045 BASIC LIFE	279	276	330	239	0	0	330
02-521-0050 VISION INSURANCE	254	360	375	310	0	0	375
TOTAL SALARIES & BENEFITS	289,275	311,430	343,143	274,500	0	0	360,939
CAPITAL OUTLAY							
02-521-1100 ROAD EQUIPMENT	0	121,834	11,226	0	0	0	100,000
02-521-1105 TRUCK & TRAILER PURCH	0	20,000	38,274	38,273	0	0	0
02-521-1110 CAPITAL PURCH >\$5000	0	0	32,834	32,833	0	0	0
TOTAL CAPITAL OUTLAY	0	141,834	82,334	71,106	0	0	100,000
MISC EXPENSE							
02-521-8100 CNTR LABOR & MACH HIRE	525	0	1,375	1,375	0	0	8,000
02-521-8105 UTILITIES & PHONE	7,443	7,188	6,625	4,868	0	0	8,000
02-521-8106 SUPPLIES & PARTS	61,230	65,837	97,966	116,864	0	0	50,000
02-521-8107 FUEL	62,476	62,705	65,000	91,100	0	0	97,500
02-521-8108 WAREHOUSE EXP	20,347	18,875	20,000	16,919	0	0	20,000
02-521-8119 ROAD MATERIALS	290,761	196,684	230,300	162,812	0	0	250,000
02-521-8120 TIF ROAD MATERIALS	0	0	0	60,396	0	0	0
02-521-8127 CONF, DUES & TRAVEL	147	1,856	5,000	2,080	0	0	5,000
02-521-8150 INSURANCE EXPENSE	13,517	18,489	19,225	19,225	0	0	20,000
02-521-8180 BOND PREMIUM	0	355	0	0	0	0	0
02-521-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
02-521-8190 EQUIP PURCH <\$5000	3,723	0	1,500	1,500	0	0	2,300
02-521-8405 CETRZ GRANT MATCH	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	460,169	371,990	446,991	477,138	0	0	460,800
TOTAL RB1	749,444	825,254	872,468	822,745	0	0	921,739

02 -ROAD & BRIDGE
 RB2

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	(----- 2021-2022 -----)			(----- 2022-2023 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
02-522-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	50,699
02-522-0005 WAGES-EMPLOYEES	129,651	124,249	172,869	149,459	0	0	186,069
02-522-0008 COMP TAKEN	3,156	0	10,000	0	0	0	10,000
02-522-0010 WAGES-PT	12,191	29,627	20,000	1,118	0	0	20,000
02-522-0015 OT	0	171	0	0	0	0	0
02-522-0017 VACATION PAY	0	0	0	0	0	0	0
02-522-0020 LONGEVITY	11,993	10,560	13,478	6,563	0	0	8,731
02-522-0025 HEALTH INSURANCE	45,452	42,762	58,510	45,828	0	0	61,775
02-522-0030 DENTAL INSURANCE	1,057	1,050	1,480	1,157	0	0	1,550
02-522-0035 RETIREMENT	21,173	23,579	29,013	21,062	0	0	24,107
02-522-0040 FICA & MEDICARE	14,809	15,392	20,177	14,366	0	0	21,076
02-522-0045 BASIC LIFE	239	211	330	226	0	0	330
02-522-0050 VISION INSURANCE	273	282	375	291	0	0	375
TOTAL SALARIES & BENEFITS	287,392	295,281	373,631	281,543	0	0	384,712
CAPITAL OUTLAY							
02-522-1100 ROAD EQUIPMENT	0	0	381,537	381,537	0	0	100,000
02-522-1105 TRUCK & TRAILER PURCH	139,932	0	0	0	0	0	0
02-522-1110 CAPITAL PURCH >\$5000	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	139,932	0	381,537	381,537	0	0	100,000
MISC EXPENSE							
02-522-8100 CNTR LABOR & MACH HIRE	230	850	0	0	0	0	3,000
02-522-8105 UTILITIES & PHONE	3,080	3,516	4,000	3,845	0	0	4,000
02-522-8106 SUPPLIES & PARTS	49,280	66,888	75,926	76,844	0	0	50,000
02-522-8107 FUEL	35,139	47,427	62,000	66,631	0	0	93,000
02-522-8108 WAREHOUSE EXP	14,033	7,390	13,000	12,876	0	0	9,000
02-522-8119 ROAD MATERIALS	182,625	159,180	116,022	107,458	0	0	200,000
02-522-8120 TIF ROAD MATERIALS	0	0	51,699	51,698	0	0	0
02-522-8127 CONF, DUES & TRAVEL	0	75	0	0	0	0	2,500
02-522-8150 INSURANCE EXPENSE	10,834	14,803	15,511	15,511	0	0	16,000
02-522-8180 BOND PREMIUM	0	0	0	100	0	0	0
02-522-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
02-522-8190 EQUIP PURCH <\$5000	0	0	0	0	0	0	2,000
TOTAL MISC EXPENSE	295,220	300,128	338,158	334,962	0	0	379,500
TOTAL RB2	722,544	595,409	1,093,326	998,043	0	0	864,212

02 -ROAD & BRIDGE
 RB3

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
02-523-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	50,699
02-523-0005 WAGES-EMPLOYEES	172,868	172,868	172,869	147,045	0	0	186,069
02-523-0008 COMP TAKEN	4,667	5,716	15,000	882	0	0	15,000
02-523-0010 WAGES-PT	8,652	17,498	19,943	7,515	0	0	20,000
02-523-0015 OT	0	17	57	56	0	0	0
02-523-0017 VACATION PAY	0	0	0	0	0	0	0
02-523-0020 LONGEVITY	4,373	5,273	6,173	4,643	0	0	5,820
02-523-0025 HEALTH INSURANCE	45,452	45,109	58,510	33,109	0	0	61,775
02-523-0030 DENTAL INSURANCE	1,300	1,385	1,480	1,082	0	0	1,550
02-523-0035 RETIREMENT	24,451	27,718	28,759	20,884	0	0	24,289
02-523-0040 FICA & MEDICARE	17,064	17,778	20,001	14,448	0	0	21,236
02-523-0045 BASIC LIFE	321	325	330	226	0	0	330
02-523-0050 VISION INSURANCE	341	372	375	273	0	0	375
TOTAL SALARIES & BENEFITS	326,887	341,456	370,896	271,635	0	0	387,143
CAPITAL OUTLAY							
02-523-1100 ROAD EQUIPMENT	0	8,791	18,500	18,500	0	0	0
02-523-1105 TRUCK & TRAILER PURCH	0	189,502	0	0	0	0	100,000
02-523-1110 CAPITAL PURCH >\$5000	0	0	7,670	7,669	0	0	0
TOTAL CAPITAL OUTLAY	0	198,293	26,170	26,169	0	0	100,000
MISC EXPENSE							
02-523-8100 CNTR LABOR & MACH HIRE	0	0	0	0	0	0	1,370
02-523-8105 UTILITIES & PHONE	8,239	9,539	9,000	7,536	0	0	9,000
02-523-8106 SUPPLIES & PARTS	60,236	85,186	84,000	87,511	0	0	74,000
02-523-8107 FUEL	57,257	43,238	64,000	72,657	0	0	96,000
02-523-8108 WAREHOUSE EXP	73,821	52,882	72,340	70,506	0	0	53,540
02-523-8119 ROAD MATERIALS	55,833	71,395	91,538	91,324	0	0	125,000
02-523-8120 TIF ROAD MATERIALS	0	41,035	0	0	0	0	0
02-523-8127 CONF, DUES & TRAVEL	0	1,920	3,500	1,848	0	0	3,500
02-523-8150 INSURANCE EXPENSE	14,524	20,287	21,089	21,089	0	0	22,000
02-523-8180 BOND PREMIUM	0	355	0	0	0	0	0
02-523-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
02-523-8190 EQUIP PURCH <\$5000	1,638	4,299	1,500	1,500	0	0	1,500
TOTAL MISC EXPENSE	271,547	330,135	346,967	353,971	0	0	385,910
TOTAL RB3	598,434	869,885	744,033	651,775	0	0	873,053

02 -ROAD & BRIDGE
 RB4

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
02-524-0000 SALARIES-ELECTED	47,399	47,399	47,399	41,474	0	0	50,699
02-524-0005 WAGES-EMPLOYEES	129,651	129,651	172,869	118,372	0	0	186,069
02-524-0008 COMP TAKEN	7,450	5,515	20,000	0	5,515	0	20,000
02-524-0010 WAGES-PT	23,118	22,624	20,000	9,161	0	0	20,000
02-524-0015 OT	68	51	0	0	0	0	0
02-524-0017 VACATION PAY	0	0	0	0	0	0	0
02-524-0020 LONGEVITY	6,735	7,455	8,221	6,450	0	0	8,018
02-524-0025 HEALTH INSURANCE	45,452	45,109	58,510	38,001	0	0	61,775
02-524-0030 DENTAL INSURANCE	1,057	1,108	1,480	959	0	0	1,550
02-524-0035 RETIREMENT	22,102	22,728	29,534	18,003	0	0	24,919
02-524-0040 FICA & MEDICARE	16,106	15,985	20,540	12,650	0	0	21,787
02-524-0045 BASIC LIFE	261	261	330	212	0	0	330
02-524-0050 VISION INSURANCE	273	298	375	242	0	0	375
TOTAL SALARIES & BENEFITS	299,671	298,183	379,258	245,524	0	0	395,522
CAPITAL OUTLAY							
02-524-1100 ROAD EQUIPMENT	341,603	0	0	69,583	0	0	0
02-524-1105 TRUCK & TRAILER PURCH	40,849	61,859	77,666	0	0	0	100,000
02-524-1110 CAPITAL PURCH >\$5000	0	0	2,334	2,333	0	0	0
02-524-1120 CAPITAL DEBT RETIREMENT	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	382,452	61,859	80,000	71,917	0	0	100,000
MISC EXPENSE							
02-524-8100 CNTR LABOR & MACH HIRE	3,640	0	2,000	1,200	0	0	2,000
02-524-8105 UTILITIES & PHONE	11,256	12,084	11,500	7,287	0	0	11,500
02-524-8106 SUPPLIES & PARTS	90,959	92,164	82,000	75,032	0	0	82,000
02-524-8107 FUEL	37,800	48,280	80,000	86,307	0	0	120,000
02-524-8108 WAREHOUSE EXP	31,192	35,809	53,000	45,259	0	0	33,000
02-524-8119 ROAD MATERIALS	111,284	162,790	148,500	76,745	0	0	150,000
02-524-8120 TIF ROAD MATERIALS	0	0	0	56,646	0	0	0
02-524-8127 CONF, DUES & TRAVEL	1,719	4,084	6,000	4,104	0	0	6,000
02-524-8150 INSURANCE EXPENSE	14,524	20,287	21,114	21,114	0	0	22,000
02-524-8180 BOND PREMIUM	0	0	0	0	0	0	0
02-524-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
02-524-8190 EQUIP PURCH <\$5000	5,138	0	1,500	1,500	0	0	0
TOTAL MISC EXPENSE	307,512	375,498	405,614	375,195	0	0	426,500
TOTAL RB4	989,635	735,540	864,872	692,636	0	0	922,022

WHEELER COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 31ST, 2022

02 -ROAD & BRIDGE
 R&B NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
CAPITAL OUTLAY							
02-599-1999 DEPRECIATION EXPENSE	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
MISC EXPENSE							
02-599-8000 LOSS CONTROL	630	1,348	4,000	586	0	0	4,000
02-599-8107 FUEL	0	0	0	0	0	0	30,000
02-599-8402 COMPRESSOR PROP TAX REFUND	4,159	14,497	0	0	0	0	0
02-599-8405 GRANT MATCH EXP	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	4,789	15,845	4,000	586	0	0	34,000
TOTAL R&B NON DEPARTMENTAL	4,789	15,845	4,000	586	0	0	34,000
TOTAL EXPENDITURES	3,064,845	3,041,933	3,578,699	3,165,784	0	0	3,615,026
REVENUE OVER/ (UNDER) EXPENDITURES	(356,591)	86,440	24	(778,424)	0	0	69,974

03 -HOT CHECK

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
03-4100 HOT CHECK FEES	534	564	0	310	0	0	0
TOTAL FEES & FINES	534	564	0	310	0	0	0
INTEREST							
03-4500 INTEREST INCOME	0	0	0	0	0	0	0
TOTAL INTEREST	0	0	0	0	0	0	0
REIMBURSEMENT & REFUNDS							
03-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
TOTAL REVENUES	534	564	0	310	0	0	0

03 -HOT CHECK
 NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
03-599-0000 SALARIES-ELECTED	0	0	0	0	0	0	0
03-599-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
03-599-0008 COMP TAKEN	0	0	0	0	0	0	0
03-599-0010 WAGES-PT	0	0	0	0	0	0	0
03-599-0015 OT	0	0	0	0	0	0	0
03-599-0020 LONGEVITY	0	0	0	0	0	0	0
03-599-0025 HEALTH INSURANCE	0	0	0	0	0	0	0
03-599-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
03-599-0035 RETIREMENT	0	0	0	0	0	0	0
03-599-0040 FICA & MEDICARE	0	0	0	0	0	0	0
03-599-0045 BASIC LIFE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0
MISC EXPENSE							
03-599-8002 SUPPLIES	0	0	0	0	0	0	0
03-599-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0
03-599-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	0	0	0	0	0	0	0
TOTAL NON DEPARTMENTAL	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	534	564	0	310	0	0	0

04 --PRE-TRIAL DIVERSION

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEEES & FINES							
04-4107 PRE-TRIAL DIVERSION FEES	22,390	9,740	0	0	0	0	0
TOTAL FEES & FINES	22,390	9,740	0	0	0	0	0
INTEREST							
04-4500 INTEREST INCOME CKG	822	252	0	0	0	0	0
TOTAL INTEREST	822	252	0	0	0	0	0
REIMBURSEMENT & REFUNDS							
04-4601 PTD REIMBURSEMENTS	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
TOTAL REVENUES	23,212	9,992	0	0	0	0	0

04 -PRE-TRIAL DIVERSION
 PRE-TRIAL DIVERSION

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
04-599-0005 WAGES-EMPLOYEES	0	0	2,500	2,697	0	0	2,500
04-599-0020 LONGEVITY	0	0	0	0	0	0	0
04-599-0025 HEALTH INSURANCE	0	0	0	0	0	0	0
04-599-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
04-599-0035 RETIREMENT	0	0	225	0	0	0	225
04-599-0040 FICA & MEDICARE	0	0	195	206	0	0	195
04-599-0045 BASIC LIFE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	2,920	2,903	0	0	2,920
MISC EXPENSE							
04-599-8002 SUPPLIES	321	0	46,200	43	0	0	46,200
04-599-8014 DUES & PUBLICATIONS	0	0	150	0	0	0	150
04-599-8023 COMPUTER EXPENSE	0	0	2,234	2,620	0	0	2,234
04-599-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0
04-599-8030 CONF & TRAINING-STAFF	0	0	1,500	0	0	0	1,500
04-599-8090 EQUIP PURCH <\$5000	0	4,118	6,566	6,565	0	0	6,566
TOTAL MISC EXPENSE	321	4,118	56,650	9,229	0	0	56,650
TOTAL PRE-TRIAL DIVERSION	321	4,118	59,570	12,132	0	0	59,570
TOTAL EXPENDITURES	321	4,118	59,570	12,132	0	0	59,570
REVENUE OVER/(UNDER) EXPENDITURES	22,891	5,874	(59,570)	(12,132)	0	0	(59,570)

20 -CC REC MGMT

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
20-4100 FEES CC RECORDS MGMT	12,971	16,171	0	15,425	0	0	0
TOTAL FEES & FINES	12,971	16,171	0	15,425	0	0	0
REIMBURSEMENT & REFUNDS							
20-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
MISCELLANEOUS							
20-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	12,971	16,171	0	15,425	0	0	0

WHEELER COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 31ST, 2022

20 -CC REC MGMT
 NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2019-2020	2020-2021	(----- 2021-2022 -----)			(----- 2022-2023 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
20-599-0000 SALARIES-ELECTED	0	0	0	0	0	0	0
20-599-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
20-599-0008 COMP TAKEN	0	0	0	0	0	0	0
20-599-0010 WAGES-PT	0	0	0	0	0	0	0
20-599-0015 OT	0	0	0	0	0	0	0
20-599-0020 LONGEVITY	0	0	0	0	0	0	0
20-599-0025 HEALTH INSURANCE	0	0	0	0	0	0	0
20-599-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
20-599-0035 RETIREMENT	0	0	0	0	0	0	0
20-599-0040 FICA & MEDICARE	0	0	0	0	0	0	0
20-599-0045 BASIC LIFE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0
MISC EXPENSE							
20-599-8100 STORAGE FEES	1,362	1,429	30,000	1,189	0	0	30,000
TOTAL MISC EXPENSE	1,362	1,429	30,000	1,189	0	0	30,000
TOTAL NON DEPARTMENTAL	1,362	1,429	30,000	1,189	0	0	30,000
TOTAL EXPENDITURES	1,362	1,429	30,000	1,189	0	0	30,000
REVENUE OVER/(UNDER) EXPENDITURES	11,609	14,742	(30,000)	14,236	0	0	(30,000)

22 -CC/DC RECORD PRESERV

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
22-4100 CC RECORD PRESERVATION FEES	320	430	0	370	0	0	0
22-4101 DC RECORD PRESERVATION FEE	779	793	0	1,459	0	0	0
TOTAL FEES & FINES	1,099	1,223	0	1,829	0	0	0
REIMBURSEMENT & REFUNDS							
22-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
MISCELLANEOUS							
22-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	1,099	1,223	0	1,829	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	1,099	1,223	0	1,829	0	0	0

WHEELER COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 31ST, 2022

23 -DIST CLK REC MGMT

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
23-4100 FEES DIST CLERK REC MGMT	1,020	985	0	735	0	0	0
TOTAL FEES & FINES	1,020	985	0	735	0	0	0
REIMBURSEMENT & REFUNDS							
23-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
MISCELLANEOUS							
23-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	1,020	985	0	735	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	1,020	985	0	735	0	0	0

24 --DIST CLK TECH FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
24-4100 TECH FEES-DISTRICT CLERK	1,159	1,153	0	820	0	0	0
24-4101 TECH FEES-COUNTY CLERK	64	27	0	46	0	0	0
TOTAL FEES & FINES	1,222	1,181	0	866	0	0	0
REIMBURSEMENT & REFUNDS							
24-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
MISCELLANEOUS							
24-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	1,222	1,181	0	866	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	1,222	1,181	0	866	0	0	0

26 -COURTHOUSE SECURITY

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEEES & FINES							
26-4100 COURTHOUSE SECURITY FEES	5,536	7,645	0	6,715	0	0	0
TOTAL FEES & FINES	5,536	7,645	0	6,715	0	0	0
REIMBURSEMENT & REFUNDS							
26-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
MISCELLANEOUS							
26-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	5,536	7,645	0	6,715	0	0	0

26 -COURTHOUSE SECURITY
 COURTHOUSE SECURITY

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
MISC EXPENSE							
26-599-8000 CHS INTERNET AUDIO	0	0	0	0	0	0	0
26-599-8001 CHS COPSINC	0	0	0	0	0	0	0
26-599-8002 CHS DOORS	8,867	1,123	109,000	960	0	0	75,000
26-599-8003 CHS CAMERAS	<u>1,732</u>	<u>0</u>	<u>0</u>	<u>894</u>	<u>0</u>	<u>0</u>	<u>30,000</u>
TOTAL MISC EXPENSE	10,599	1,123	109,000	1,854	0	0	105,000
TOTAL COURTHOUSE SECURITY	10,599	1,123	109,000	1,854	0	0	105,000
TOTAL EXPENDITURES	<u>10,599</u>	<u>1,123</u>	<u>109,000</u>	<u>1,854</u>	<u>0</u>	<u>0</u>	<u>105,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	(5,063)	6,522	(109,000)	4,861	0	0	(105,000)

WHEELER COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 31ST, 2022

27 -CNTY WIDE REC MGMT

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
27-4100 FEES COUNTY WIDE REC MGMT	204	176	0	152	0	0	0
TOTAL FEES & FINES	204	176	0	152	0	0	0
REIMBURSEMENT & REFUNDS							
27-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
MISCELLANEOUS							
27-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	204	176	0	152	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	204	176	0	152	0	0	0

28 -JP TECH FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
28-4100 FEES JP2 TECH FUND	2,852	3,760	0	2,425	0	0	0
28-4101 FEES JP1 TECH FUND	653	676	0	547	0	0	0
TOTAL FEES & FINES	3,505	4,436	0	2,972	0	0	0
REIMBURSEMENT & REFUNDS							
28-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
MISCELLANEOUS							
28-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	3,505	4,436	0	2,972	0	0	0

WHEELER COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 31ST, 2022

28 -JP TECH FUND
 JP #1&2

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
CAPITAL OUTLAY							
28-599-1999 Depreciation Expense	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
MISC EXPENSE							
28-599-8022 JP1 EXPENSE	7,034	2,710	37,000	4,155	0	0	35,000
28-599-8023 JP2 EXPENSE	2,910	2,910	37,000	2,910	0	0	35,000
TOTAL MISC EXPENSE	9,944	5,620	74,000	7,065	0	0	70,000
TOTAL JP #1&2	9,944	5,620	74,000	7,065	0	0	70,000
TOTAL EXPENDITURES	9,944	5,620	74,000	7,065	0	0	70,000
REVENUE OVER/(UNDER) EXPENDITURES	(6,439)	(1,184)	(74,000)	(4,093)	0	0	(70,000)

29 -JP SECURITY

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
29-4100 FEES JP2 BUILDING SECURITY	386	125	0	60	0	0	0
29-4101 FEES JP1 BUILDING SECURITY	92	39	0	56	0	0	0
TOTAL FEES & FINES	478	164	0	116	0	0	0
REIMBURSEMENT & REFUNDS							
29-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
MISCELLANEOUS							
29-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	478	164	0	116	0	0	0

WHEELER COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 31ST, 2022

29 -JP SECURITY
 JP2

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>MISC EXPENSE</u>							
29-599-8003 JP CAMERAS	0	0	0	533	0	0	25,000
TOTAL MISC EXPENSE	0	0	0	533	0	0	25,000
TOTAL JP2	0	0	0	533	0	0	25,000

29 -JP SECURITY
 JP1

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>MISC EXPENSE</u>							
29-599-8003 JP CAMERAS	0	0	0	533	0	0	25,000
TOTAL MISC EXPENSE	0	0	0	533	0	0	25,000
<hr/>							
TOTAL JP1	0	0	0	533	0	0	25,000
<hr/>							
TOTAL EXPENDITURES	0	0	0	1,067	0	0	50,000
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	478	164	0	(951)	0	0	(50,000)

30 -GRANT FUNDS

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
30-4100 SCAAP AWARD	14,438	0	0	0	0	0	0
TOTAL FEES & FINES	14,438	0	0	0	0	0	0
TRANSFER IN							
30-4900 TRANSFER IN	0	0	0	12,078	0	0	0
TOTAL TRANSFER IN	0	0	0	12,078	0	0	0
TOTAL REVENUES	14,438	0	0	12,078	0	0	0

30 -GRANT FUNDS
 SCAAP GRANT

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
30-530-0010 WAGES-PT	915	0	0	0	0	0	0
30-530-0035 RETIREMENT	101	0	0	0	0	0	0
30-530-0040 FICA & MEDICARE	70	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	1,086	0	0	0	0	0	0
CAPITAL OUTLAY							
30-530-1105 VEHICLE PURCHASE	0	0	0	10,000	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	10,000	0	0	0
MISC EXPENSE							
30-530-8000 SCAAP EXPENSES	1,065	0	16,000	0	0	0	16,500
30-530-8001 JBI EXPENSE	3,176	0	3,500	0	0	0	3,500
TOTAL MISC EXPENSE	4,241	0	19,500	0	0	0	20,000
TOTAL SCAAP GRANT	5,327	0	19,500	10,000	0	0	20,000

30 -GRANT FUNDS
 GRANT FUNDS

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>CAPITAL OUTLAY</u>							
30-599-1999 DEPRECIATION EXPENSE	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
TOTAL GRANT FUNDS	0	0	0	0	0	0	0
TOTAL EXPENDITURES	5,327	0	19,500	10,000	0	0	20,000
REVENUE OVER/(UNDER) EXPENDITURES	9,111	0	(19,500)	2,078	0	0	(20,000)

31 -SHERIFF ASSET FORFEITURE

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
31-4104 ASSET FORFEITURES	<u>111,810</u>	<u>11,907</u>	<u>0</u>	<u>147,422</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEES & FINES	111,810	11,907	0	147,422	0	0	0
INTEREST							
31-4500 INTEREST INCOME CKG	<u>641</u>	<u>224</u>	<u>0</u>	<u>319</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTEREST	641	224	0	319	0	0	0
TOTAL REVENUES	112,451	12,131	0	147,741	0	0	0

WHEELER COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 31ST, 2022

31 -SHERIFF ASSET FORFEITURE
 SHERIFF ASSET FORFEITURE

DEPARTMENTAL EXPENDITURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
31-599-0000 TRANSFER OUT	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0
MISC EXPENSE							
31-599-8002 SUPPLIES	0	0	94,900	0	0	0	100,000
31-599-8003 BUY MONEY	2,000	0	10,000	3,000	0	0	20,000
31-599-8004 K9	0	0	0	9,000	0	0	0
31-599-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
31-599-8008 TELEPHONE	0	0	0	0	0	0	0
31-599-8014 DUES & PUBLICATIONS	50	0	3,100	0	0	0	4,000
31-599-8020 TRAVEL/TRANSPORT	0	0	0	0	0	0	0
31-599-8023 COMPUTER EXPENSE	0	17,988	0	0	0	0	0
31-599-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0
31-599-8030 CONF & TRAINING STAFF	249	1,130	5,000	2,022	0	0	6,000
31-599-8040 POSTAGE & BOX	0	0	0	0	0	0	0
31-599-8050 UNIFORMS	0	737	0	0	0	0	0
31-599-8051 AMMUNITION & WEAPON EXP	0	0	0	40,426	0	0	0
31-599-8090 EQUIP PURCH <\$5000	4,686	0	55,000	3,921	0	0	70,000
31-599-8104 BUILDING MAINTENANCE	0	1,961	0	0	0	0	0
31-599-8106 VEHICLE EXPENSES	0	2,700	0	1,309	0	0	0
TOTAL MISC EXPENSE	6,985	24,516	168,000	59,678	0	0	200,000
TOTAL SHERIFF ASSET FORFEITURE	6,985	24,516	168,000	59,678	0	0	200,000
TOTAL EXPENDITURES	6,985	24,516	168,000	59,678	0	0	200,000
REVENUE OVER/(UNDER) EXPENDITURES	105,466	(12,385)	(168,000)	88,063	0	0	(200,000)

32 -TRUANCY PREV & DIVER FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
32-4100 FEES JP2 TRUANCY FUND	1,705	4,080	0	2,727	0	0	0
32-4101 FEES JP1 TRUANCY FUND	<u>280</u>	<u>730</u>	<u>0</u>	<u>605</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEES & FINES	1,985	4,811	0	3,332	0	0	0
<hr/>							
TOTAL REVENUES	1,985	4,811	0	3,332	0	0	0
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	1,985	4,811	0	3,332	0	0	0

WHEELER COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 31ST, 2022

33 -CO SPECIALTY COURT FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
33-4100 CC SPECIALTY COURT FEES	31	69	0	232	0	0	0
33-4101 DC SPECIALTY COURT FEES	75	144	0	267	0	0	0
TOTAL FEES & FINES	106	213	0	499	0	0	0
TOTAL REVENUES	106	213	0	499	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	106	213	0	499	0	0	0

34 -COURT FACILITY FEE FUND

REVENUES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022			2022-2023	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>FEES & FINES</u>							
34-4100 COURT FACILITY FEES	0	0	0	1,080	0	0	0
TOTAL FEES & FINES	0	0	0	1,080	0	0	0
<u>MISCELLANEOUS</u>							
34-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
<hr/>							
TOTAL REVENUES	0	0	0	1,080	0	0	0
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	1,080	0	0	0
<hr/>							

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Wheeler County General

806-826-3131

Taxing Unit Name

Phone (area code and number)

PO Box 1060 Wheeler TX 79096

www.co.wheeler.tx.us/page/wheeler.County.Asses

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,379,772,910
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 22,610,570
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,357,162,340
4.	2021 total adopted tax rate.	\$ 0.41351 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 0
	B. 2021 values resulting from final court decisions:	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,357,162,340
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 282,720 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 232,200 C. Value loss. Add A and B. ⁶	\$ 514,920
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 514,920
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,356,647,420
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 5,609,872
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 5,609,872
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,683,340,540 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 1,683,340,540

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. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0 B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0 C. Total value under protest or not certified. Add A and B. \$ _____ 0	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 23,387,130
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,659,953,410
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ _____ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 2,738,590
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 2,738,590
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 1,657,214,820
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.33851 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.45964 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.41351 /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,357,162,340

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>5,612,001</u>
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ <u>0</u>	
	B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ <u>0</u>	
	C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u>	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>0</u>	
	E. Add Line 30 to 31D.	\$ <u>5,612,001</u>
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,657,214,820</u>
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.33864</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u>	
	B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ <u>0</u>	
	B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ <u>0</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0</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</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</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 style="text-align: right;">119,432</p> <p style="text-align: right;">9,416</p> <p style="text-align: right;">0.00663 /\$100</p> <p style="text-align: right;">0.00002 /\$100</p> <p style="text-align: right;">\$ 0.00002 /\$100</p>
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</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 style="text-align: right;">0</p> <p style="text-align: right;">0</p> <p style="text-align: right;">0 /\$100</p> <p style="text-align: right;">0 /\$100</p> <p style="text-align: right;">\$ 0 /\$100</p>
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p style="text-align: right;">0</p> <p style="text-align: right;">0</p> <p style="text-align: right;">0 /\$100</p> <p style="text-align: right;">\$ 0 /\$100</p>
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p style="text-align: right;">\$ 0.33866 /\$100</p>
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p>C. Add Line 40B to Line 39.</p>	<p style="text-align: right;">0</p> <p style="text-align: right;">0 /\$100</p> <p style="text-align: right;">\$ 0.33866 /\$100</p>
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p style="text-align: right;">\$ 0.35051 /\$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): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ _____ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0</p> <p>D. Subtract amount paid from other resources - \$ _____ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ _____ 0</p>	\$ _____ 0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____ 0
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ 84.93 %</p> <p>B. Enter the 2021 actual collection rate. 84.93 %</p> <p>C. Enter the 2020 actual collection rate. 84.93 %</p> <p>D. Enter the 2019 actual collection rate. 90.00 %</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>	84.93 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,659,953,410
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.35051 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.47591 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,659,953,410
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.45964 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.45964 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.47591 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.47591 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,659,953,410
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.47591 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0.17811 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ 0.17811 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____ 0.65402 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ 0.45983 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 1,659,953,410
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.03012 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ 0.48995 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)
⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code § 26.063(a)(1)
⁴⁴ Tex. Tax Code § 26.012(B-a)
⁴⁵ Tex. Tax Code § 26.063(a)(1)
⁴⁶ Tex. Tax Code § 26.042(b)
⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.56223</u> /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0</u> /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.56223</u> /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,356,647,420</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>7,627,478</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,657,214,820</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0</u> /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.65402</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ <u>0.45964</u> /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ <u>0.65402</u> /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ <u>0.48995</u> /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ▶ Nichole Mock
 Printed Name of Taxing Unit Representative

sign here ▶ *Nichole Mock*
 Taxing Unit Representative

Date 8/4/2022

*Received 8-4-2022
 Cindy G. Brown*

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

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Wheeler County General	Farm to Market/ Flood Control	806-826-3131
Taxing Unit Name		Phone (area code and number)
PO Box 1060 Wheeler TX 79096		www.co.wheeler.tx.us/page/wheeler.County.Assest
Taxing Unit's Address, City, State, ZIP Code		Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,379,772,910
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 22,610,570
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,357,162,340
4.	2021 total adopted tax rate.	\$ 0.07436 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 0
	B. 2021 values resulting from final court decisions:	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,357,162,340
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 282,720 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 232,200 C. Value loss. Add A and B. ⁶	\$ 514,920
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 514,920
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,356,647,420
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,008,803
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,008,803
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,683,340,540 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 1,683,340,540

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. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0 B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0 C. Total value under protest or not certified. Add A and B. \$ _____ 0	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 23,387,130
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,659,953,410
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 2,738,590
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 2,738,590
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 1,657,214,820
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.06087 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.45964 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.07436 /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,357,162,340

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,009,185
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 0</p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 1,009,185
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,657,214,820
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.06089 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ _____ 0/\$100</p>	
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ _____ 0/\$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 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ _____ 0/\$100</p>	
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____ 0.06089 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ _____ 0.06089 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____ 0.06302 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ _____ /\$100</p>
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</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, 2022, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ _____ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0</p> <p>D. Subtract amount paid from other resources - \$ _____ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	<p>\$ _____ 0</p>
43.	<p>Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	<p>\$ _____ 0</p>
44.	<p>Adjusted 2022 debt. Subtract Line 43 from Line 42E.</p>	<p>\$ _____ 0</p>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 84.93 %</p> <p>B. Enter the 2021 actual collection rate. 84.93 %</p> <p>C. Enter the 2020 actual collection rate. 84.93 %</p> <p>D. Enter the 2019 actual collection rate. 90.00 %</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>	<p>84.93 %</p>
46.	<p>2022 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ _____ 0</p>
47.	<p>2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 1,659,953,410</p>
48.	<p>2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ _____ 0 /\$100</p>
49.	<p>2022 voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ 0.06302 /\$100</p>
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<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(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.47591 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,659,953,410
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.45964 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.45964 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.47591 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.47591 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,659,953,410
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.47591 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0 / \$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0.17811 / \$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ 0 / \$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ 0.17811 / \$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____ 0.65402 / \$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ 0.45983 / \$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 1,659,953,410
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.03012 / \$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0 / \$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ 0.48995 / \$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)
⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code § 26.063(a)(1)
⁴⁴ Tex. Tax Code § 26.012(B-1)
⁴⁵ Tex. Tax Code § 26.063(a)(1)
⁴⁶ Tex. Tax Code § 26.042(b)
⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.56223 /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.56223 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,356,647,420
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 7,627,478
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,657,214,820
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.65402 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.45964 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.65402 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ 0.48995 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here

Nichole Mock
Printed Name of Taxing Unit Representative

sign here

Nichole Mock
Taxing Unit Representative

8/4/2022
Date

Received 8-4-2022
Cindy L. Brown

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

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Wheeler County General

Special Road and Bridge

806-826-3131

Taxing Unit Name

Phone (area code and number)

PO Box 1060 Wheeler TX 79096

www.co.wheeler.tx.us/page/wheeler.County.Asses

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,379,772,910
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 26,093,470
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,353,679,440
4.	2021 total adopted tax rate.	\$ 0.07365 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:.....	\$ 0
	B. 2021 values resulting from final court decisions:.....	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:.....	\$ 0
	B. 2021 disputed value:.....	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,353,679,440
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 282,720 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 224,700 C. Value loss. Add A and B. ⁶	\$ 507,420
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 507,420
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,353,172,020
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 996,611
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 996,611
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,683,340,540 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 1,683,340,540

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.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 0
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 26,840,670
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,656,499,870
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 2,727,160
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 2,727,160
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 1,653,772,710
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.06026 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.45964 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.07365 /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,353,679,440

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate		
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 996,984		
31.	Adjusted 2021 levy for calculating NNR M&O rate.			
	A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">+ \$ 0</td> </tr> </table>		+ \$ 0	
	+ \$ 0			
	B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">- \$ 0</td> </tr> </table>		- \$ 0	
	- \$ 0			
	C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">+/- \$ 0</td> </tr> </table>		+/- \$ 0	
	+/- \$ 0			
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">\$ 0</td> </tr> </table>		\$ 0	
	\$ 0			
	E. Add Line 30 to 31D.	\$ 996,984		
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,653,772,710		
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.06028 /\$100		
34.	Rate adjustment for state criminal justice mandate. ²³			
	A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">\$ 0</td> </tr> </table>		\$ 0	
	\$ 0			
	B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">- \$ 0</td> </tr> </table>		- \$ 0	
	- \$ 0			
	C. Subtract B from A and divide by Line 32 and multiply by \$100. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">\$ /\$100</td> </tr> </table>		\$ /\$100	
	\$ /\$100			
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100		
35.	Rate adjustment for indigent health care expenditures. ²⁴			
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">\$ 0</td> </tr> </table>		\$ 0	
	\$ 0			
	B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">- \$ 0</td> </tr> </table>		- \$ 0	
	- \$ 0			
	C. Subtract B from A and divide by Line 32 and multiply by \$100. <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">\$ /\$100</td> </tr> </table>		\$ /\$100	
	\$ /\$100			
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100		

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.06028 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.06028 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.06238 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ _____ /\$100</p>
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</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, 2022, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ _____ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0</p> <p>D. Subtract amount paid from other resources - \$ _____ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ _____ 0</p>	<p>\$ _____ 0</p>
43.	<p>Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	<p>\$ _____ 0</p>
44.	<p>Adjusted 2022 debt. Subtract Line 43 from Line 42E.</p>	<p>\$ _____ 0</p>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 84.93 %</p> <p>B. Enter the 2021 actual collection rate. 84.93 %</p> <p>C. Enter the 2020 actual collection rate. 84.93 %</p> <p>D. Enter the 2019 actual collection rate. 90.00 %</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>	<p>84.93 %</p>
46.	<p>2022 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ _____ 0</p>
47.	<p>2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 1,656,499,870</p>
48.	<p>2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ _____ 0 /\$100</p>
49.	<p>2022 voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ 0.06238 /\$100</p>
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<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(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.47591</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 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <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 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,659,953,410</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0</u> /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.45964</u> /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.45964</u> /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.47591</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.47591</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.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,659,953,410</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.47591</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(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0 / \$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0.17811 / \$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ 0 / \$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ 0.17811 / \$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____ 0.65402 / \$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ 0.45983 / \$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 1,659,953,410
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.03012 / \$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0 / \$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ 0.48995 / \$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)
⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code § 26.063(a)(1)
⁴⁴ Tex. Tax Code § 26.012(B-a)
⁴⁵ Tex. Tax Code § 26.063(a)(1)
⁴⁶ Tex. Tax Code § 26.042(b)
⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.56223 /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.56223 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,356,647,420
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 7,627,478
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,657,214,820
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.65402 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.45964 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.65402 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ 0.48995 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ▶ Nichole Mock
Printed Name of Taxing Unit Representative

sign here ▶ *Nichole Mock*
Taxing Unit Representative

8/4/2022
Date

Received 8-4-2022
Cindy D. Brown

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