

**ADOPTED BUDGET
FISCAL YEAR
OCTOBER 1, 2023 – SEPTEMBER 30, 2024**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$616,537, which is a 7.66 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 \$7,569.00.

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

FOR: Jackie Don May, Jr., Commissioner Pct. 1 Phillip Gaines, Commissioner Pct. 2
David Simpson, Commissioner Pct. 3 John Walker, Commissioner Pct. 4

AGAINST: Pat McDowell, County Judge

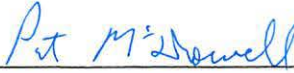
PRESENT and not voting: none

ABSENT: none

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0.48717/100	\$0.48995/100
No-New-Revenue Tax Rate:	\$0.45851/100	\$0.45964/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.45908/100	\$0.45964/100
Voter-Approval Tax Rate:	\$0.65896/100	\$0.65402/100
Debt Rate:	\$0.00000/100	\$0.00000/100


Total debt obligation for Wheeler County secured by property taxes: \$0



Pat McDowell
County Judge




Margaret Dorman
County Clerk



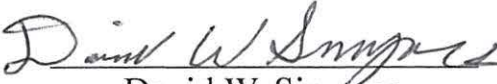
Nichole Mock
County Auditor




Jackie Don May
Commissioner Pct 1



Phillip Gaines
Commissioner Pct 2



David W. Simpson
Commissioner Pct 3



John Walker
Commissioner Pct 4

APPROVED
8/23/23

UNITED STATES DEPARTMENT OF THE ARMY
OFFICE OF THE ADJUTANT GENERAL

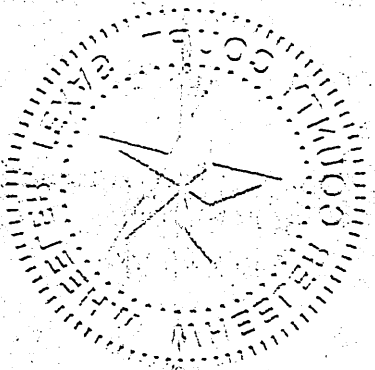
ADJUTANT GENERAL'S OFFICE

MEMORANDUM FOR THE ADJUTANT GENERAL
SUBJECT: [Illegible]

1. [Illegible]

2. [Illegible]

3. [Illegible]



4. [Illegible]

[Illegible signature]

[Illegible signature]

APPROVED

WHEELER COUNTY
 CHANGES FROM PROPOSED BUDGET
 COMMISSIONER'S COURT AUGUST 28, 2023

LGC Sec 111.008 (b) The commissioners court may make any changes in the proposed budget that it considers warranted by the law and required by the interest of the taxpayers.

<u>DEPARTMENT</u>	<u>FUND</u>	<u>ACCOUNT</u>	<u>PROPOSED BUDGET</u>	<u>ADOPTED BUDGET</u>	<u>DIFFERENCE</u> increase/(decrease)
General Fund	01	4000	\$ 6,071,036.00	\$ 6,529,633.00	\$ 458,597.00
Road Bridge	02	4000	\$ 1,048,583.00	\$ 1,074,899.00	\$ 26,316.00
Road Bridge	02	4010	\$ 1,036,978.00	\$ 1,062,005.00	\$ 25,027.00
			\$ 8,156,597.00	\$ 8,666,537.00	\$ 509,940.00
RB1	02	521-1100	\$ 40,000.00	\$ -	\$ (40,000.00)
RB1	02	521-1105	\$ -	\$ 40,000.00	\$ 40,000.00

*CCr+ Approved
8/28/23*

WHEELER COUNTY
GENERAL FUND / ROAD & BRIDGE FUND
PROPOSED BUDGET COMPARISON REPORT
10/01/2023 - 09/30/2024

<u>REVENUES</u>	<u>2022-2023 ACTUAL</u> <u>BUDGET</u>	<u>2023-2024 PROPOSED</u> <u>BUDGET</u>	<u>2023-2024 ADOPTED</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>PERCENT</u> <u>VARIANCE</u>
GENERAL FUND					
TOTAL TAXES	6,006,500.00	6,147,536.00	6,606,133.00	599,633.00	9.98
TOTAL FEES & FINES	412,700.00	394,000.00	394,000.00	(18,700.00)	-4.53
TOTAL COMMISSIONS	15,000.00	15,000.00	15,000.00	-	0
TOTAL PERMITS & LICENSE	5,000.00	7,000.00	7,000.00	2,000.00	40
TOTAL RENTS & ROYALTIES	1,500.00	1,000.00	1,000.00	(500.00)	-33.33
TOTAL INTEREST	123,500.00	349,000.00	349,000.00	225,500.00	182.59
TOTAL REIMBURSEMENT & REFUNDS	100,829.00	143,200.00	143,200.00	42,371.00	42.02
TOTAL GRANTS	166,686.00	250,000.00	250,000.00	83,314.00	49.98
TOTAL MISCELLANEOUS	5,000.00	5,000.00	5,000.00	-	0
TOTAL TRANSFER IN	-	-	-	-	
TOTAL REVENUES	6,836,715.00	7,311,736.00	7,770,333.00	933,618.00	13.66
TOTAL CO JUDGE	214,612.00	214,492.00	214,492.00	(120.00)	-0.06
TOTAL CO CLERK	339,904.00	343,966.00	343,966.00	4,062.00	1.2
TOTAL TREAS	174,175.00	239,856.00	239,856.00	65,681.00	37.71
TOTAL SO	1,373,412.00	1,140,045.00	1,140,045.00	(233,367.00)	-16.99
TOTAL JAIL	1,350,440.00	1,434,603.00	1,434,603.00	84,163.00	6.23
TOTAL TAX A/C	350,636.00	372,718.00	372,718.00	22,082.00	6.3
TOTAL D CLERK	207,086.00	199,593.00	199,593.00	(7,493.00)	-3.62
TOTAL EXTENSION	192,994.00	243,619.00	243,619.00	50,625.00	26.23
TOTAL JP 2	259,283.00	256,923.00	256,923.00	(2,360.00)	-0.91
TOTAL BLDG MAIN/FAC	575,356.00	426,456.00	426,456.00	(148,900.00)	-25.88
TOTAL CON #1	22,929.00	34,126.00	34,126.00	11,197.00	48.83
TOTAL JP1	183,609.00	180,709.00	180,709.00	(2,900.00)	-1.58
TOTAL EMERG MGMT	71,829.00	72,611.00	72,611.00	782.00	1.09
TOTAL VA	12,661.00	12,385.00	12,385.00	(276.00)	-2.18
TOTAL 31ST DC	113,944.00	139,598.00	139,598.00	25,654.00	22.51
TOTAL CO ATTY	213,420.00	209,836.00	209,836.00	(3,584.00)	-1.68
TOTAL AUDITOR	134,721.00	139,229.00	139,229.00	4,508.00	3.35
TOTAL CONSTABLE #2	165,713.00	91,483.00	91,483.00	(74,230.00)	-44.79
TOTAL SAFETY CONTROL	-	-	-	-	0
TOTAL INFORMATION TECHNOLOGY	-	227,164.00	227,164.00	227,164.00	0
TOTAL NON DEPARTMENTAL	3,260,838.00	3,097,195.00	3,097,195.00	(163,643.00)	-5.02
TOTAL EXPENDITURES	9,217,562.00	9,076,607.00	9,076,607.00	(140,955.00)	-1.53
REVENUE OVER/(UNDER) EXPENDITURES	(2,380,847.00)	(1,764,871.00)	(1,306,274.00)	1,074,573.00	

WHEELER COUNTY
GENERAL FUND / ROAD & BRIDGE FUND
PROPOSED BUDGET COMPARISON REPORT
10/01/2023 - 09/30/2024

<u>REVENUES</u>	<u>2022-2023 ACTUAL</u> <u>BUDGET</u>	<u>2023-2024 PROPOSED</u> <u>BUDGET</u>	<u>2023-2024 ADOPTED</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>PERCENT</u> <u>VARIANCE</u>
ROAD & BRIDGE					
TOTAL TAXES	2,145,000.00	2,110,561.00	2,161,904.00	(34,439.00)	0.79
TOTAL FEES & FINES	300,000.00	300,000.00	300,000.00	-	0
TOTAL COMMISSIONS	-	-	-	-	0
TOTAL RENTS & ROYALTIES	-	-	-	-	0
TOTAL INTEREST	-	-	-	-	0
TOTAL REIMBURSEMENT & REFUNDS	-	-	-	-	0
TOTAL MISCELLANEOUS	40,000.00	65,000.00	65,000.00	25,000.00	62.5
TOTAL TRANSFER IN	1,200,000.00	799,000.00	799,000.00	(401,000.00)	-33.42
TOTAL REVENUES	3,685,000.00	3,274,561.00	3,325,904.00	(410,439.00)	-9.74
TOTAL SALARIES & BENEFITS	360,939.00	365,238.00	365,238.00	4,299.00	1.19
TOTAL CAPITAL OUTLAY	100,000.00	40,000.00	40,000.00	(60,000.00)	-60
TOTAL MISC EXPENSE	460,800.00	470,800.00	470,800.00	10,000.00	2.17
TOTAL RB1	921,739.00	876,038.00	876,038.00	(45,701.00)	-4.96
TOTAL SALARIES & BENEFITS	384,712.00	385,580.00	385,580.00	868.00	0.23
TOTAL CAPITAL OUTLAY	33,000.00	-	-	(33,000.00)	-100
TOTAL MISC EXPENSE	431,500.00	388,800.00	388,800.00	(42,700.00)	-9.9
TOTAL RB2	849,212.00	774,380.00	774,380.00	(74,832.00)	-8.81
TOTAL SALARIES & BENEFITS	387,143.00	390,964.00	390,964.00	3,821.00	0.99
TOTAL CAPITAL OUTLAY	100,000.00	-	-	(100,000.00)	-100
TOTAL MISC EXPENSE	385,910.00	394,910.00	394,910.00	9,000.00	2.33
TOTAL RB3	873,053.00	785,874.00	785,874.00	(87,179.00)	-9.99
TOTAL SALARIES & BENEFITS	395,522.00	398,754.00	398,754.00	3,232.00	0.82
TOTAL CAPITAL OUTLAY	90,000.00	-	-	(90,000.00)	-100
TOTAL MISC EXPENSE	436,500.00	435,500.00	435,500.00	(1,000.00)	-0.23
TOTAL RB4	922,022.00	834,254.00	834,254.00	(87,768.00)	-9.52
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL MISC EXPENSE	34,000.00	4,000.00	4,000.00	(30,000.00)	-88.24
TOTAL R&B NON DEPARTMENTAL	34,000.00	4,000.00	4,000.00	(30,000.00)	-88.24
TOTAL EXPENDITURES	3,600,026.00	3,274,546.00	3,274,546.00	(325,480.00)	-9.04
REVENUE OVER/(UNDER) EXPENDITURES	84,974.00	15.00	51,358.00	(84,959.00)	

Wheeler
2024 Salary Schedule

Salary Hearing 0.000 0.0765 0.0875 13465
 Elected 0 0.08
 Employee 0

Department	# Empl.	2023 Salary	Raise	Raise as %	2024 Salary	Avg Weekly Wage	Subtotals	Longevity	Dept. Totals	FICA	Retirement	Insurance	Total
County Judge	2	60,350.96	0.00	0.00%	60,350.96								
State Supplement		25,000.00		0.00%	25,000.00	1,641.36	85,351.00						
Co Judge - Secretary		43,193.52	0.00	0.00%	43,193.52	830.64	43,194.00						
Part-time		10,000.00			10,000.00		10,000.00	563.00	139,108.00	10,642.00	11,912.00	26,930.00	188,592.00
County Clerk - Official	4	50,698.56	0.00	0.00%	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		42,713.52	0.00	0.00%	42,713.52	821.41							
Co Clerk - 2nd Deputy		42,202.56	0.00	0.00%	42,202.56	811.59							
Co Clerk - 3rd Deputy		20,000.00	21,331.60	106.66%	41,331.60		126,248.00						
CC Part-time		23,381.60	-21,331.60	-91.23%	2,050.00		2,050.00	9,053.00	192,145.00	14,700.00	16,453.00	53,860.00	277,158.00
County Treasurer	3	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
Co Treas - Secretary		42,713.52	0.00	0.00%	42,713.52	821.41							
Co Treas - HR		0.00	42,202.56	#DIV/0!	42,202.56	811.59	84,917.00						
Co Treas - Part-time		2,500.00	844.00	33.76%	3,344.00		3,344.00	2,385.00	141,345.00	10,813.00	12,103.00	40,395.00	204,656.00
Sheriff (admin.)	10	50,698.56	0.00	0.00%	50,698.56								
State Supplement		0.00	24,301.00	#DIV/0!	24,301.00	1,442.30	75,000.00						
Sheriff - Chief Deputy		48,712.56		0.00%	48,712.56	936.78							
Sheriff - Sergeant		48,412.56		0.00%	48,412.56	931.01							
Sheriff - Deputy	7	48,112.56	336,787.92	0.00%	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						
Asset Forfeiture - part-time (see below)								6,767.00	555,701.00	42,512.00	47,582.00	134,650.00	780,445.00
SO - Jail Administrator	14	44,108.16		0.00%	44,108.16	848.23							
Sheriff - Jail Admin Assist		43,313.52		0.00%	43,313.52	832.95							
Sheriff - Jailers	12	42,713.52	512,562.24	0.00%	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	18,340.00	52.40%	53,340.00		53,340.00	16,704.00	695,028.00	53,170.00	59,512.00	188,510.00	996,220.00
Tax Assessor - Official	4	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
Tax A/C - 1st Deputy		42,713.52	0.00	0.00%	42,713.52	821.41							
Tax A/C - 2nd Deputy		42,202.56	0.00	0.00%	42,202.56	811.59							
Tax A/C - 3rd Deputy		41,331.60	0.00	0.00%	41,331.60	794.84	126,248.00						
Tax A/C Part-time		16,120.00	10,000.00		26,120.00		26,120.00						
Comp Time Pay		1,900.00		0.00%	1,900.00		1,900.00	7,538.00	212,505.00	16,257.00	18,196.00	53,860.00	300,818.00
District Clerk - Official	2	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
Dist Clerk - 1st Deputy		42,713.52	0.00	0.00%	42,713.52	821.41	42,714.00						
Part-time Deputy		19,500.00	0.00	0.00%	19,500.00		19,500.00	9,675.00	122,588.00	9,378.00	10,497.00	26,930.00	169,393.00
Extension Ag Agent	1	17,971.16	0.00	0.00%	17,971.16	345.60							
Home Extension Agent		17,971.16	0.00	0.00%	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		42,713.52	0.00	0.00%	42,713.52	821.41	42,714.00						
Extension - Part-time (Daisy)		15,600.00		0.00%	15,600.00		15,600.00	5,821.00	100,078.00	7,656.00	8,570.00	13,465.00	129,769.00
JP #2 - Official	3	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
JP #2 - Clerk 1		42,713.52	0.00	0.00%	42,713.52	821.41							
JP #2 - Clerk 2		42,202.56	0.00	0.00%	42,202.56	811.59	84,917.00						
JP #2 - Overtime (Cleaning)		10,000.00		0.00%	10,000.00		10,000.00	9,210.00	154,826.00	11,845.00	13,257.00	40,395.00	220,323.00
Facility Maintenance	1	47,513.52	0.00	0.00%	47,513.52	913.72	47,514.00						
Maintenance - Part-time		10,200.00	9,800.00	96.08%	20,000.00		20,000.00	930.00	68,444.00	5,236.00	5,861.00	13,465.00	93,006.00
Constable #1	1	11,680.28	0.00	0.00%	11,680.28		11,681.00	2,655.00	14,336.00	1,097.00	1,228.00	13,465.00	30,126.00
JP #1 - Official	2	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
JP #1 - Clerk		42,713.52	0.00	0.00%	42,713.52	821.41	42,714.00						
JP #1 - part-time		6,000.00	2,000.00	33.33%	8,000.00		8,000.00	3,105.00	104,518.00	7,996.00	8,265.00	26,930.00	147,709.00
EM Coordinator	1	42,713.52	0.00	0.00%	42,713.52	821.41	42,714.00	2,970.00	45,684.00	3,495.00	3,912.00	13,465.00	66,556.00
Veteran Officer	1	9,666.68	0.00	0.00%	9,666.68		9,667.00						
Travel Allowance		240.00	-240.00	-100.00%	0.00		0.00	0.00	9,667.00	740.00	828.00		11,235.00
31st District Judge	3	3,099.12	0.00	0.00%	3,099.12		3,100.00						
31st District Court - Reporter		21,363.51	1,495.45	7.00%	22,858.96	439.60							
31st District Court - Bailiff		7,643.10	535.02	7.00%	8,178.12	157.27							
31st District Court Administrator		11,763.71	823.46	7.00%	12,587.17	242.06	43,625.00	4,988.00	51,713.00	3,957.00	4,428.00	8,500.00	68,598.00

Wheeler
2024 Salary Schedule

Salary Hearing 0.000
Elected 0
Employee 0
0020 0040 0035 0.0765 0.0875 13465

Department	# Empl.	2023 Salary	Raise	Raise as %	2024 Salary	Avg Weekly Wage	Subtotals	Longevity	Dept. Totals	FICA	Retirement	Insurance	Total
County Attorney	2	56,985.16	0.00	0.00%	56,985.16								
County Attorney - St Suppl		28,000.00		0.00%	28,000.00	1,634.33	84,986.00						
Co Atty - Secretary		42,713.52	0.00	0.00%	42,713.52	821.41							
CA - Sec - Pre-Trial Supp (see below)							42,714.00	2,153.00	129,853.00	9,934.00	11,119.00	26,930.00	177,836.00
Co Atty - Hot ck suppl									0.00	0.00	0.00		0.00
Auditor	1	84,799.10	0.00	0.00%	84,799.10	1,630.75	84,800.00						
Part-time		5,000.00		0.00%	5,000.00		5,000.00	1,275.00	91,075.00	6,968.00	7,371.00	13,465.00	118,879.00
Constable #2	1	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00	1,935.00	52,634.00	4,027.00	4,507.00	13,465.00	74,633.00
Traffic Control		0.00			0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Information Technology	1	75,300.00	8,700.00	11.55%	84,000.00	1,615.38							
Auto Allowance		0.00	3,000.00	#DIV/0!	3,000.00		87,000.00	510.00	87,510.00	6,695.00	7,494.00	13,465.00	115,164.00
		0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General Fund		2,758,703.73	121,801.49		2,880,505.22		2,880,521.00	88,237.00	2,968,758.00	227,118.00	253,095.00	722,145.00	4,171,116.00
R&B #1 - Commissioner	5	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
R&B #1 - Operator	4	46,517.04	186,068.16	0.00	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	4,583.00	256,351.00	19,611.00	21,951.00	67,325.00	365,238.00
R&B #2 - Commissioner	5	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
R&B #2 - Operator	4	46,517.04	186,068.16	0.00	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	7,088.00	273,856.00	20,950.00	23,449.00	67,325.00	385,580.00
R&B #3 - Commissioner	5	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
R&B #3 - Operator	4	46,517.04	186,068.16	0.00	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	6,720.00	278,488.00	21,305.00	23,846.00	67,325.00	390,964.00
R&B #4 - Commissioner	5	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
R&B #4 - Operator	4	46,517.04	186,068.16	0.00	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	8,423.00	285,191.00	21,818.00	24,420.00	67,325.00	398,754.00
Total Road & Bridge Fund		1,067,066.88	0.00		1,067,066.88		1,067,072.00	26,814.00	1,093,886.00	83,684.00	93,666.00	269,300.00	1,540,536.00
Total Salary		3,825,770.61	121,801.49		3,947,572.10	889.29	3,947,593.00	115,051.00	4,062,644.00	310,802.00	346,761.00	991,445.00	5,711,652.00

Cost of Raise 121,801.49 Total Longevity 115,051.00 121,801.49 9,317.81 10,657.63 141,776.93

SO - Asset Forfeiture PT Wages 0 10,000.00 10,000.00 10,000.00 0.00 10,000.00 765.00 875.00 0.00 11,640.00
Co Atty - Pre-Trial Secretary 0 0.00 2,400.00 2,400.00 0.00 2,400.00 184.00 210.00 0.00 2,794.00

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

01 -GENERAL FUND

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
TAXES							
01-4000 ADVALOREM TAXES	4,781,136	5,555,960	5,930,000	6,020,499	0	0	6,529,633
01-4001 DELINQUENT ADVALOREM TAXES	53,896	875,686	60,000	53,665	0	0	60,000
01-4002 RENDITION PENALTIES	2,021	4,315	1,500	3,417	0	0	1,500
01-4003 DELIN AD VALOREM P&I	19,364	46,087	15,000	20,198	0	0	15,000
01-4004 EXCESS VIT TAXES	0	0	0	2,821	0	0	0
TOTAL TAXES	4,856,417	6,482,048	6,006,500	6,100,600	0	0	6,606,133
FEES & FINES							
01-4100 COUNTY CLERK FEES OF OFFICE	55,564	55,370	50,000	49,315	0	0	50,000
01-4101 DISTRICT CLERK FEES OF OFFICE	12,495	16,926	15,000	18,266	0	0	15,000
01-4102 JP1 FEES OF OFFICE	2,266	1,713	2,500	2,138	0	0	2,500
01-4103 JP2 FEES OF OFFICE	21,024	16,703	20,000	14,414	0	0	20,000
01-4104 SHERIFF FEES OF OFFICE	15,040	19,472	18,000	14,604	0	0	18,000
01-4105 TAX A/C FEES OF OFFICE	43,912	40,125	40,000	46,071	0	0	40,000
01-4106 COUNTY JUDGE FEES OF OFFICE	140	56	0	18	0	0	0
01-4107 COUNTY ATTORNEY FEES OF OFFICE	404	272	1,200	656	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	175	0	0	175	0	0	0
01-4110 TAX COLLECTION FEES	18,640	33,063	20,000	23,312	0	0	20,000
01-4111 STENO FEES	0	0	0	0	0	0	0
01-4112 LAW LIBRARY FEES	0	2,555	0	2,870	0	0	0
01-4113 COURT REPORTER FEES	910	2,451	500	2,367	0	0	500
01-4114 DISTRICT ATTY FEES OF OFFICE	0	0	0	0	0	0	0
01-4115 JUDICIAL EDUCATION FUND	200	145	0	100	0	0	0
01-4116 COURT INITIATED GUARDIANS	800	840	500	600	0	0	500
01-4117 BVS PRESERVATION FEE (ADOPTION	0	0	0	0	0	0	0
01-4118 LANGUAGE ACCESS FEE	0	308	0	420	0	0	300
01-4119 JUSTICE COURT SUPPORT FUND	0	771	0	1,450	0	0	1,000
01-4150 FINES - COUNTY & DISTRICT	63,881	43,086	60,000	31,360	0	0	60,000
01-4151 ADULT SEAT BELT FINE	0	0	0	0	0	0	0
01-4153 VITAL STATS PRESERVATION	416	280	0	287	0	0	0
01-4154 INDIGENT DEFENSE FUND-HB1267	18,368	19,505	12,000	0	0	0	12,000
01-4155 BRANDS	665	1,180	0	145	0	0	0
01-4156 CHILD SAFETY FUND	3,411	4,443	3,000	4,705	0	0	3,000
01-4157 FINES-JP1	27,097	37,335	30,000	21,571	0	0	30,000
01-4158 FINES-JP2	138,282	107,179	140,000	96,737	0	0	120,000
01-4159 TIME PAYMENT FEE	7	132	0	527	0	0	0
TOTAL FEES & FINES	423,696	403,912	412,700	332,108	0	0	394,000
COMMISSIONS							
01-4200 COURT COST COMMISSIONS	15,121	8,161	15,000	13,570	0	0	15,000
01-4203 ELECTION ADMIN FEE	7,117	1,058	0	3,101	0	0	0
TOTAL COMMISSIONS	22,237	9,218	15,000	16,671	0	0	15,000
PERMITS & LICENSE							
01-4300 MIXED BEVERAGE PERMIT	7,445	7,711	5,000	6,315	0	0	7,000
TOTAL PERMITS & LICENSE	7,445	7,711	5,000	6,315	0	0	7,000

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

01 -GENERAL FUND

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
RENTS & ROYALTIES							
01-4400 RENT AGRILIFE BUILDING	550	1,485	1,500	950	0	0	1,000
TOTAL RENTS & ROYALTIES	550	1,485	1,500	950	0	0	1,000
INTEREST							
01-4500 INTEREST INCOME CKG	2,616	6,955	3,000	29,636	0	0	25,000
01-4501 INTEREST INCOME SWEEP	458	63	0	0	0	0	0
01-4502 INTEREST - TEXPOOL	491	5	0	23	0	0	0
01-4503 INTEREST-TEXAS CLASS	3,372	44,296	50,000	258,634	0	0	200,000
01-4504 INTEREST TEXSTAR	352	5	0	24	0	0	0
01-4505 INTEREST - WSB INVESTMENT	0	0	0	0	0	0	0
01-4506 INTEREST - FINANCIAL NE SECUR	672	(19,315)	14,000	18,523	0	0	14,000
01-4507 INTEREST - TEXPOOL PRIME	1,802	16,304	35,000	79,196	0	0	55,000
01-4508 INTEREST - LOGIC	1,617	6,009	15,000	53,075	0	0	40,000
01-4509 INTEREST - HSB CD	15,850	20,933	6,500	6,195	0	0	15,000
01-4510 INTEREST - TX CLASS GOVERNMENT	804	5	0	27	0	0	0
TOTAL INTEREST	28,034	75,258	123,500	445,333	0	0	349,000
REIMBURSEMENT & REFUNDS							
01-4600 SALARY SUPPLEMENT CO JUDGE	25,542	25,495	25,200	20,150	0	0	25,200
01-4601 SALARY SUPPLEMENT CO ATTORNEY	56,000	0	28,000	28,000	0	0	28,000
01-4602 SALARY SUPP-LAW ENFORCEMENT	0	0	0	0	0	0	0
01-4603 CO JUDGE EXCESS SUPPL	0	0	0	0	0	0	0
01-4607 EMERG MGMT REIMB	23,400	26,600	20,000	23,400	0	0	25,000
01-4609 PRISONER MEDICAL REIMB	2,434	4,238	0	710	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	265	999	0	2,760	0	0	0
01-4624 JUROR REIMBURSEMENT FEES	0	0	0	0	0	0	0
01-4625 INSURANCE CLAIMS/REFUNDS	47,067	35,856	12,629	21,241	0	0	0
01-4670 INMATE HOUSING REVENUE	0	0	0	1,213	0	0	50,000
01-4680 MISC REIMBURSEMENT	18,484	10,109	15,000	7,523	0	0	15,000
TOTAL REIMBURSEMENT & REFUNDS	173,192	103,297	100,829	104,996	0	0	143,200
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.				
4670 INMATE HOUSING REVENUE							
			CURRENT YEAR NOTES: FY23 - SIGNED INTERLOCAL WITH GRAY CO FOR 10 INMATES AT \$55/DAY.				
GRANTS							
01-4700 GRANT INDIGENT DEF	0	0	0	0	0	0	0
01-4701 CRF GRANT REVENUE	0	0	0	0	0	0	0
01-4702 ARPA GRANT REVENUE	0	334,951	166,686	166,686	0	0	0
01-4703 OPIOD SETTLEMENT REVENUE	0	0	0	8,248	0	0	0

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

01 -GENERAL FUND

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
01-4704 LAW ENFORCEMENT GRANT	0	0	0	0	0	0	250,000
01-4780 GRANT MISC	26,006	25,685	0	0	0	0	0
TOTAL GRANTS	26,006	360,636	166,686	174,933	0	0	250,000
4704 LAW ENFORCEMENT GRANT	PERMANENT NOTES: 2023 SB22 - LGC 130.911 - RURAL SHERIFF'S OFFICE SALARY ASSISTANCE GRANT PROGRAM						
<u>MISCELLANEOUS</u>							
01-4800 MISC REVENUE	43,584	66,623	0	6,441	0	0	0
01-4801 SALE OF USED ASSETS	6,573	0	0	9,000	0	0	0
01-4802 CTC COMPANY INC REVENUE	13,050	16,123	5,000	7,921	0	0	5,000
TOTAL MISCELLANEOUS	63,207	82,747	5,000	23,362	0	0	5,000
<u>TRANSFER IN</u>							
01-4900 TRANSFER IN	0	0	0	0	0	0	0
TOTAL TRANSFER IN	0	0	0	0	0	0	0
TOTAL REVENUES	5,600,785	7,526,312	6,836,715	7,205,269	0	0	7,770,333

AS OF: AUGUST 28TH, 2023

01 -GENERAL FUND
CO JUDGE

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-501-0000 SALARIES-ELECTED	78,290	82,051	85,351	74,682	0	0	85,351
01-501-0005 WAGES-EMPLOYEES	40,316	39,894	43,194	37,794	0	0	43,194
01-501-0008 COMP TAKEN	546	0	0	0	0	0	0
01-501-0010 WAGES-PT	1,675	4,975	4,000	2,375	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	7,008	4,973	5,333	1,028	0	0	563
01-501-0025 HEALTH INSURANCE	19,738	23,403	24,710	20,055	0	0	26,072
01-501-0030 DENTAL INSURANCE	485	591	620	502	0	0	612
01-501-0035 RETIREMENT	13,939	13,961	11,715	9,649	0	0	11,912
01-501-0040 FICA & MEDICARE	9,538	9,776	11,007	8,739	0	0	10,642
01-501-0045 BASIC LIFE	86	108	132	105	0	0	132
01-501-0050 VISION INSURANCE	130	149	150	121	0	0	114
TOTAL SALARIES & BENEFITS	171,751	179,879	186,212	155,050	0	0	188,592
MISC EXPENSE							
01-501-8002 SUPPLIES	4,820	3,603	8,892	3,297	0	0	5,000
01-501-8006 EQUIP RENT & REPAIRS	4,843	3,596	4,000	3,037	0	0	6,000
01-501-8008 TELEPHONE	844	161	215	0	0	0	0
01-501-8014 DUES & PUBLICATIONS	748	600	2,500	550	0	0	2,500
01-501-8023 COMPUTER EXPENSE	2,406	2,418	2,400	2,200	0	0	2,400
01-501-8027 CONF TRAINING OFFICIAL	522	792	4,400	3,399	0	0	4,400
01-501-8030 CONF & TRAINING STAFF	0	(165)	1,800	0	0	0	1,800
01-501-8040 POSTAGE & BOX	198	510	500	409	0	0	800
01-501-8080 BOND PREMIUM	287	0	1,593	1,593	0	0	0
01-501-8090 EQUIP PURCH <\$5000	446	0	0	0	0	0	3,000
01-501-8107 VEHICLE EXPENSE	322	1,569	2,100	0	0	0	0
01-501-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	15,435	13,083	28,400	14,486	0	0	25,900
TOTAL CO JUDGE	187,186	192,963	214,612	169,536	0	0	214,492

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

01 -GENERAL FUND
CO CLERK

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	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	50,699	44,361	0	0	50,699
01-502-0005 WAGES-EMPLOYEES	71,495	78,316	84,917	81,190	0	0	126,248
01-502-0007 ELECTION ADMIN SUPPLEMENT	4,095	4,095	4,095	3,583	0	0	4,095
01-502-0008 COMP TAKEN	623	0	0	0	0	0	0
01-502-0010 WAGES-PT	27,123	19,914	42,960	15,630	0	0	2,050
01-502-0015 OT	839	748	422	422	0	0	0
01-502-0017 VACATION PAY	0	0	0	0	0	0	0
01-502-0020 LONGEVITY	11,580	8,280	9,000	7,695	0	0	9,053
01-502-0025 HEALTH INSURANCE	30,076	34,166	49,420	30,858	0	0	52,144
01-502-0030 DENTAL INSURANCE	738	863	1,240	773	0	0	1,224
01-502-0035 RETIREMENT	17,947	17,380	14,763	12,835	0	0	16,453
01-502-0040 FICA & MEDICARE	12,744	12,473	14,696	11,734	0	0	14,700
01-502-0045 BASIC LIFE	163	168	264	144	0	0	264
01-502-0050 VISION INSURANCE	198	217	300	186	0	0	228
TOTAL SALARIES & BENEFITS	225,018	224,018	272,776	209,410	0	0	277,158
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	7,877	7,137	8,252	7,073	0	0	8,389
01-502-8006 EQUIP RENT & REPAIRS	2,165	2,357	3,700	1,992	0	0	3,700
01-502-8008 TELEPHONE	50	0	0	0	0	0	0
01-502-8014 DUES & PUBLICATIONS	342	736	736	125	0	0	736
01-502-8016 NEWSPAPER NOTICE (GC-140.00)	0	0	0	0	0	0	0
01-502-8023 COMPUTER EXPENSE	13,126	12,707	12,200	10,065	0	0	12,200
01-502-8027 CONF TRAINING OFFICIAL	1,648	2,992	7,013	5,283	0	0	7,013
01-502-8030 CONF & TRAINING STAFF	470	0	470	0	0	0	470
01-502-8040 POSTAGE & BOX	1,194	667	2,700	1,302	0	0	2,700
01-502-8080 BOND PREMIUM	560	560	1,057	1,057	0	0	600
01-502-8081 ELECTION WORKERS	11,556	12,008	7,418	4,800	0	0	7,418
01-502-8082 ELECTION EXPENSE	36,457	25,537	13,582	13,504	0	0	13,582
01-502-8090 EQUIP PURCH <\$5000	331	0	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	75,776	64,700	67,128	45,200	0	0	66,808
502-8080 BOND PREMIUM							
PERMANENT NOTES: FY26 INCREASE BUDGET BY \$500 FOR CC BOND							
TOTAL CO CLERK	300,794	288,718	339,904	254,610	0	0	343,966

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

01 -GENERAL FUND
TREAS

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			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	50,699	44,361	0	0	50,699
01-503-0005 WAGES-EMPLOYEES	18,939	39,414	42,714	37,374	0	0	85,761
01-503-0010 WAGES-PT	6,225	128	2,500	0	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	1,830	1,305	1,665	1,440	0	0	2,385
01-503-0025 HEALTH INSURANCE	15,982	22,464	24,710	20,572	0	0	39,108
01-503-0030 DENTAL INSURANCE	392	568	620	515	0	0	918
01-503-0035 RETIREMENT	8,183	9,708	8,320	7,053	0	0	12,103
01-503-0040 FICA & MEDICARE	5,504	6,536	7,465	6,064	0	0	10,813
01-503-0045 BASIC LIFE	92	125	132	109	0	0	198
01-503-0050 VISION INSURANCE	105	143	150	124	0	0	171
TOTAL SALARIES & BENEFITS	104,652	127,788	138,975	117,613	0	0	204,656
MISC EXPENSE							
01-503-8002 SUPPLIES	3,728	6,079	7,600	6,073	0	0	6,000
01-503-8006 EQUIP RENT & REPAIRS	5,986	5,444	6,900	7,511	0	0	5,500
01-503-8008 TELEPHONE	157	0	0	0	0	0	0
01-503-8014 DUES & PUBLICATIONS	175	315	300	215	0	0	300
01-503-8023 COMPUTER EXPENSE	17,079	11,270	13,000	5,298	0	0	13,000
01-503-8027 CONF TRAINING OFFICIAL	2,662	5,536	4,624	3,663	0	0	3,250
01-503-8030 CONF & TRAINING STAFF	0	814	126	149	0	0	1,500
01-503-8040 POSTAGE & BOX	2,274	1,985	2,000	1,594	0	0	2,000
01-503-8080 BOND PREMIUM	555	0	650	555	0	0	650
01-503-8090 EQUIP PURCH <\$5000	0	0	0	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	32,616	31,441	35,200	25,058	0	0	35,200
TOTAL TREAS	137,268	159,229	174,175	142,670	0	0	239,856

01 -GENERAL FUND
SO

AS OF: AUGUST 28TH, 2023
FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			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	50,699	44,361	0	0	75,000
01-504-0005 WAGES-EMPLOYEES	403,088	401,442	433,914	367,726	0	0	433,914
01-504-0008 COMP TAKEN	43,045	37,804	14,750	7,802	0	0	15,000
01-504-0010 WAGES-PT	2,813	1,646	12,989	6,205	0	0	25,020
01-504-0015 OT	0	180	281	281	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	3,270	3,758	5,500	4,185	0	0	6,767
01-504-0025 HEALTH INSURANCE	87,852	101,401	123,550	72,464	0	0	130,360
01-504-0030 DENTAL INSURANCE	2,161	2,561	3,100	1,814	0	0	3,060
01-504-0035 RETIREMENT	54,438	54,016	44,812	36,564	0	0	47,582
01-504-0040 FICA & MEDICARE	37,188	36,691	40,556	32,272	0	0	42,512
01-504-0045 BASIC LIFE	605	566	660	384	0	0	660
01-504-0050 VISION INSURANCE	580	645	750	437	0	0	570
TOTAL SALARIES & BENEFITS	682,438	688,107	731,561	574,494	0	0	780,445
504-0000 SALARIES-ELECTED			PERMANENT NOTES: 5/25/23 - SB22 WAGE INCREASE FOR SHERIFF \$24,301 TO BRING SHERIFF TO \$75K TOTAL SALARY				
504-0035 RETIREMENT			PERMANENT NOTES: FY24 - ADDITIONAL \$1,945 FOR SB22 GRANT				
504-0040 FICA & MEDICARE			PERMANENT NOTES: FY24 - ADDITIONAL \$1,859 FOR SB22 GRANT				
CAPITAL OUTLAY							
01-504-1105 VEHICLE PURCHASE	112,749	0	285,645	285,533	0	0	130,000
01-504-1106 CAPITAL PURCHASES	0	10,000	0	0	0	0	0
TOTAL CAPITAL OUTLAY	112,749	10,000	285,645	285,533	0	0	130,000
504-1105 VEHICLE PURCHASE			PERMANENT NOTES: 2 - VEHICLES				
MISC EXPENSE							
01-504-8002 SUPPLIES	21,354	12,244	14,375	14,245	0	0	15,000
01-504-8006 EQUIP RENT & REPAIRS	2,664	2,639	2,940	2,562	0	0	3,500
01-504-8008 TELEPHONE	22,131	10,837	10,000	10,294	0	0	10,000
01-504-8014 DUES & PUBLICATIONS	1,934	771	3,000	3,325	0	0	3,000
01-504-8020 TRAVEL/TRANSPORT	1,559	6,529	6,000	5,622	0	0	6,000
01-504-8023 COMPUTER EXPENSE	28,557	21,749	16,740	16,679	0	0	18,000
01-504-8027 CONF TRAINING OFFICIAL	0	17	2,320	0	0	0	1,500
01-504-8028 CONFERENCE/TRAINING-LEOSE	0	0	0	0	0	0	0
01-504-8030 CONF & TRAINING STAFF	3,680	4,895	7,500	3,262	0	0	7,500
01-504-8040 POSTAGE & BOX	138	1,531	2,000	776	0	0	1,500
01-504-8050 UNIFORMS	6,218	5,898	4,500	3,474	0	0	4,000
01-504-8051 AMMUNITION & WEAPON EXP	2,970	2,955	3,000	2,971	0	0	3,000

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

01 -GENERAL FUND
SO

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
01-504-8052 EMPLOYEE PHYSICALS	0	0	900	0	0	0	900
01-504-8080 BOND PREMIUM	355	0	0	0	0	0	0
01-504-8090 EQUIP PURCH <\$5000	2,250	0	0	0	0	0	1,000
01-504-8091 GRANT EXPENSE	0	0	117,231	117,231	0	0	0
01-504-8105 UTILITIES EXPENSE	9,523	12,045	13,200	11,942	0	0	15,840
01-504-8106 VEHICLE EXPENSES	48,169	69,725	35,000	35,258	0	0	31,360
01-504-8107 FUEL EXPENSE	67,466	86,206	100,000	64,116	0	0	90,000
01-504-8150 INSURANCE EXPENSE	12,891	12,891	17,500	12,891	0	0	17,500
01-504-8185 CR CARD INT & LATE FEES	249	0	0	0	0	0	0
TOTAL MISC EXPENSE	232,107	250,931	356,206	304,646	0	0	229,600
504-8091 GRANT EXPENSE			PERMANENT NOTES: FY24 - 2023 SB22 LAW ENFORCEMENT GRANT \$250,000 LESS SHERIFF WAGES, FICE & RETIREMENT OF \$28,105				
504-8105 UTILITIES EXPENSE			PERMANENT NOTES: 25% UTILITY ALLOCATION.				
TOTAL SO	1,027,294	949,038	1,373,412	1,164,673	0	0	1,140,045

01 -GENERAL FUND
JAIL

AS OF: AUGUST 28TH, 2023
FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			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	552,431	553,293	590,384	515,385	0	0	599,984
01-505-0008 COMP TAKEN	24,616	24,678	18,725	1,042	0	0	19,000
01-505-0010 WAGES-PT	25,125	30,929	56,511	52,873	0	0	53,340
01-505-0015 OT	0	79	364	363	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	5,335	5,945	6,000	4,224	0	0	6,000
01-505-0020 LONGEVITY	14,078	14,978	17,334	13,868	0	0	16,704
01-505-0025 HEALTH INSURANCE	147,900	151,182	172,970	134,753	0	0	182,504
01-505-0030 DENTAL INSURANCE	3,611	3,819	4,340	3,373	0	0	4,284
01-505-0035 RETIREMENT	68,375	69,092	56,203	49,699	0	0	59,512
01-505-0040 FICA & MEDICARE	44,924	46,504	51,815	43,820	0	0	53,170
01-505-0045 BASIC LIFE	898	843	924	713	0	0	924
01-505-0050 VISION INSURANCE	973	961	1,050	812	0	0	798
TOTAL SALARIES & BENEFITS	888,264	902,302	976,620	820,924	0	0	996,220

CAPITAL OUTLAY							
01-505-1106 CAPITAL PURCHASES	0	0	0	125,000	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	125,000	0	0	0

505-1106 CAPITAL PURCHASES PERMANENT NOTES:
5/25/23 - FY24 REQUESTING UPDATED LOCK SYSTEM
NEW SERVER

MISC EXPENSE							
01-505-8002 SUPPLIES	26,221	14,277	19,553	12,843	0	0	19,553
01-505-8006 EQUIP RENT & REPAIRS	7,903	7,751	15,000	7,291	0	0	15,000
01-505-8008 TELEPHONE	0	0	0	0	0	0	0
01-505-8014 DUES & PUBLICATIONS	575	646	1,200	857	0	0	1,200
01-505-8023 COMPUTER EXPENSE	8,590	10,491	3,894	1,326	0	0	3,000
01-505-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0
01-505-8030 CONF & TRAINING STAFF	6,167	11,157	11,500	12,163	0	0	19,000
01-505-8040 POSTAGE & BOX	831	957	1,700	67	0	0	1,700
01-505-8050 DISPATCHER UNIFORMS	840	2,502	2,000	1,093	0	0	3,000
01-505-8080 BOND PREMIUM	556	822	503	693	0	0	800
01-505-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-505-8104 JAIL BUILDING EXPENSE	155,160	60,014	70,830	65,715	0	0	56,830
01-505-8105 UTILITIES EXPENSE	27,937	36,134	39,500	35,826	0	0	46,000
01-505-8106 VEHICLE EXPENSES	108	872	2,000	876	0	0	2,000
01-505-8107 FUEL EXPENSE	1,732	7,040	12,000	7,261	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	300	1,383	2,400	1,960	0	0	2,400
01-505-8122 PRISONER MEDICAL	195,935	151,098	103,740	119,483	0	0	154,800
01-505-8123 PRISONER MEDICAL-OUT OF COU	0	0	0	0	0	0	6,100
01-505-8124 JAIL FOOD	70,905	89,529	87,000	77,098	0	0	87,000
01-505-8150 INSURANCE EXPENSE	0	0	0	0	0	0	0

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

01 -GENERAL FUND
JAIL

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		APPROVED BUDGET SELECTED
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	
01-505-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-505-8999 CASH SHORT/LONG	0	0	1,000	0	0	0	1,000
TOTAL MISC EXPENSE	503,758	394,673	373,820	344,552	0	0	438,383
505-8104 JAIL BUILDING EXPENSE			PERMANENT NOTES: *10/17/22 -PER JOHNNY CARTER - BUDGET 1 OR 2 HVAC UNIT REPLACEMENTS EACH YEAR GOING FORWARD*				
505-8105 UTILITIES EXPENSE			PERMANENT NOTES: 75% ALLOCATION				
TOTAL JAIL	1,392,022	1,296,976	1,350,440	1,290,476	0	0	1,434,603

01 -GENERAL FUND
TAX A/C

AS OF: AUGUST 28TH, 2023
FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			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	50,699	44,361	0	0	50,699
01-506-0005 WAGES-EMPLOYEES	116,348	116,348	126,248	110,467	0	0	126,248
01-506-0008 COMP TAKEN	0	554	1,900	0	0	0	1,900
01-506-0010 WAGES-PT	0	0	16,120	15,219	0	0	26,120
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	5,378	6,098	6,818	5,918	0	0	7,538
01-506-0025 HEALTH INSURANCE	45,109	46,806	49,420	41,144	0	0	52,144
01-506-0030 DENTAL INSURANCE	1,108	1,182	1,240	1,030	0	0	1,224
01-506-0035 RETIREMENT	18,604	18,756	17,490	14,948	0	0	18,196
01-506-0040 FICA & MEDICARE	12,110	12,120	15,437	12,489	0	0	16,257
01-506-0045 BASIC LIFE	261	261	264	218	0	0	264
01-506-0050 VISION INSURANCE	298	298	300	248	0	0	228
TOTAL SALARIES & BENEFITS	246,614	249,821	285,936	246,042	0	0	300,818
CAPITAL OUTLAY							
01-506-1000 CAPITAL PURCHASE	8,640	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	8,640	0	0	0	0	0	0
MISC EXPENSE							
01-506-8002 SUPPLIES	7,240	8,352	9,400	8,188	0	0	9,600
01-506-8006 EQUIP RENT & REPAIRS	6,260	4,664	4,600	4,463	0	0	4,600
01-506-8008 TELEPHONE	253	0	0	0	0	0	0
01-506-8014 DUES & PUBLICATIONS	677	240	3,500	312	0	0	3,500
01-506-8015 OUT-OF-STATE SERVING FEES	524	26	1,000	322	0	0	1,000
01-506-8016 NEWSPAPER NOTICE (GC-140.00)	0	0	0	0	0	0	0
01-506-8023 COMPUTER EXPENSE	26,076	18,605	19,000	13,851	0	0	25,000
01-506-8027 CONF TRAINING OFFICIAL	538	2,919	4,500	1,044	0	0	4,500
01-506-8030 CONF & TRAINING STAFF	205	1,071	2,000	518	0	0	2,000
01-506-8040 POSTAGE & BOX	6,837	9,981	13,000	10,098	0	0	14,000
01-506-8080 BOND PREMIUM	3,156	225	500	154	0	0	500
01-506-8089 OFFICE RENT - SHAMROCK	7,200	7,200	4,200	3,850	0	0	4,200
01-506-8090 EQUIP PURCH <\$5000	0	0	3,000	0	0	0	3,000
01-506-8100 CONTRACT LABOR	0	0	0	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	58,966	53,284	64,700	42,800	0	0	71,900
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	314,220	303,105	350,636	288,842	0	0	372,718

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

01 -GENERAL FUND
D CLERK

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			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	50,699	44,361	0	0	50,699
01-507-0005 WAGES-EMPLOYEES	39,414	39,414	42,714	37,374	0	0	42,714
01-507-0010 WAGES-PT	15,858	17,701	19,500	16,209	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	8,595	8,955	9,315	8,123	0	0	9,675
01-507-0025 HEALTH INSURANCE	22,554	23,403	24,710	20,572	0	0	26,072
01-507-0030 DENTAL INSURANCE	554	591	620	515	0	0	612
01-507-0035 RETIREMENT	12,239	12,481	10,695	8,991	0	0	10,497
01-507-0040 FICA & MEDICARE	8,318	8,485	9,351	7,942	0	0	9,378
01-507-0045 BASIC LIFE	131	131	132	109	0	0	132
01-507-0050 VISION INSURANCE	149	149	150	124	0	0	114
TOTAL SALARIES & BENEFITS	155,210	158,708	167,886	144,319	0	0	169,393
MISC EXPENSE							
01-507-8002 SUPPLIES	3,250	6,471	13,200	4,299	0	0	8,200
01-507-8006 EQUIP RENT & REPAIRS	2,033	2,125	5,000	1,787	0	0	4,000
01-507-8008 TELEPHONE	859	151	0	0	0	0	0
01-507-8014 DUES & PUBLICATIONS	597	697	1,000	391	0	0	1,000
01-507-8023 COMPUTER EXPENSE	5,720	7,464	7,000	5,244	0	0	6,000
01-507-8027 CONF TRAINING OFFICIAL	1,741	4,172	4,000	2,123	0	0	4,000
01-507-8030 CONF & TRAINING STAFF	0	0	500	0	0	0	500
01-507-8040 POSTAGE & BOX	2,152	3,098	3,000	146	0	0	3,000
01-507-8080 BOND PREMIUM	175	200	500	486	0	0	500
01-507-8090 EQUIP PURCH <\$5000	0	0	5,000	0	0	0	3,000
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	16,527	24,377	39,200	14,476	0	0	30,200
TOTAL D CLERK	171,738	183,085	207,086	158,796	0	0	199,593

01 -GENERAL FUND
EXTENSION

AS OF: AUGUST 28TH, 2023
FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-508-0000 SALARIES-AGENTS	33,603	33,603	35,943	31,450	0	0	35,943
01-508-0005 WAGES-EMPLOYEES	39,414	39,414	42,714	37,374	0	0	42,714
01-508-0006 TRAVEL ALLOWANCE	0	0	0	0	0	0	0
01-508-0010 WAGES-PT	13,103	10,269	15,600	13,808	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	4,020	4,560	5,281	4,448	0	0	5,821
01-508-0025 HEALTH INSURANCE	11,277	11,702	12,355	10,286	0	0	13,036
01-508-0030 DENTAL INSURANCE	277	296	310	258	0	0	306
01-508-0035 RETIREMENT	5,991	5,699	8,710	4,492	0	0	8,570
01-508-0040 FICA & MEDICARE	6,525	6,289	7,615	6,257	0	0	7,656
01-508-0045 BASIC LIFE	65	65	66	54	0	0	66
01-508-0050 VISION INSURANCE	74	74	75	62	0	0	57
TOTAL SALARIES & BENEFITS	114,349	111,970	128,669	108,488	0	0	129,769
CAPITAL OUTLAY							
01-508-1105 VEHICLE PURCHASE	0	0	0	0	0	0	45,000
01-508-1111 BUILDING IMPROVEMENTS	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	45,000
508-1105 VEHICLE PURCHASE							
			PERMANENT NOTES: FY2024-PURCHASING NEW HEAVY DUTY DEISEL PICKUP. RB1 TAKING USED PICKUP AND SUPPLING APPROX \$30K TO EXTENSION BUDGET FOR PURCHASE. PER 1/23/23 CCRT				
MISC EXPENSE							
01-508-8002 SUPPLIES	6,173	3,318	6,900	2,575	0	0	8,100
01-508-8006 EQUIP RENT & REPAIRS	1,215	1,087	2,500	937	0	0	2,500
01-508-8008 TELEPHONE	4,018	4,591	4,400	3,491	0	0	0
01-508-8014 DUES & PUBLICATIONS	1,013	257	1,000	725	0	0	1,000
01-508-8023 COMPUTER EXPENSE	2,662	269	2,000	782	0	0	2,000
01-508-8027 TRAVEL	2,088	7,523	8,000	5,714	0	0	8,000
01-508-8030 CONF & TRAINING STAFF	324	147	850	402	0	0	850
01-508-8040 POSTAGE & BOX	122	138	300	146	0	0	300
01-508-8080 BOND PREMIUM	0	0	175	0	0	0	0
01-508-8087 4-H EXPENSES	3,035	3,774	5,000	2,138	0	0	5,000
01-508-8088 UTILITIES - AGRILIFE	16,926	24,029	22,000	21,220	0	0	29,500
01-508-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-508-8106 VEHICLE EXPENSE	7,304	12,344	2,000	1,988	0	0	2,000
01-508-8107 FUEL EXPENSE	0	428	9,200	8,199	0	0	9,600
01-508-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	44,881	57,907	64,325	48,316	0	0	68,850
508-8008 TELEPHONE							
			PERMANENT NOTES: 5/25/23 - CALLING WINDSTREAM TO GET QUOTE TO CANCEL THIS SERVICE 6/20/23 - CANCELLED SERVICE \$3,392.00 FINAL COST				
TOTAL EXTENSION	159,230	169,876	192,994	156,804	0	0	243,619

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

01 -GENERAL FUND
JP 2

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	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	50,699	44,361	0	0	50,699
01-509-0005 WAGES-EMPLOYEES	78,316	78,316	84,917	74,302	0	0	84,917
01-509-0010 WAGES-PT	2,086	0	2,750	0	0	0	0
01-509-0015 OT	4,512	7,219	7,250	6,302	0	0	10,000
01-509-0017 VACATION PAY	0	0	0	0	0	0	0
01-509-0020 LONGEVITY	7,620	8,130	8,670	7,568	0	0	9,210
01-509-0025 HEALTH INSURANCE	33,832	35,105	37,065	30,858	0	0	39,108
01-509-0030 DENTAL INSURANCE	831	887	930	773	0	0	918
01-509-0035 RETIREMENT	15,393	15,521	12,626	11,232	0	0	13,257
01-509-0040 FICA & MEDICARE	9,817	9,871	11,803	9,288	0	0	11,845
01-509-0045 BASIC LIFE	196	196	198	163	0	0	198
01-509-0050 VISION INSURANCE	223	223	225	186	0	0	171
TOTAL SALARIES & BENEFITS	200,224	202,866	217,133	185,032	0	0	220,323
MISC EXPENSE							
01-509-8002 SUPPLIES	1,701	2,230	2,650	688	0	0	2,650
01-509-8006 EQUIP RENT & REPAIRS	768	768	1,800	768	0	0	1,800
01-509-8008 TELEPHONE	2,367	5,816	9,000	3,819	0	0	5,000
01-509-8014 DUES & PUBLICATIONS	265	265	1,000	235	0	0	1,000
01-509-8023 COMPUTER EXPENSE	1,997	680	1,000	18	0	0	500
01-509-8027 CONF TRAINING OFFICIAL	203	108	2,480	1,118	0	0	2,500
01-509-8030 CONF & TRAINING STAFF	100	230	1,520	1,603	0	0	1,450
01-509-8040 POSTAGE & BOX	957	747	2,500	1,020	0	0	1,500
01-509-8080 BOND PREMIUM	97	0	200	178	0	0	200
01-509-8086 AUTOSOPY EXPENSE	11,608	9,390	20,000	7,190	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	20,064	20,234	42,150	16,637	0	0	36,600
TOTAL JP 2	220,289	223,100	259,283	201,669	0	0	256,923

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

01 -GENERAL FUND
BLDG MAIN/FAC

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			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	101,014	116,214	122,814	107,462	0	0	47,514
01-510-0010 WAGES-PT	9,023	0	16,200	15,020	0	0	20,000
01-510-0015 OT	0	0	0	0	0	0	0
01-510-0020 LONGEVITY	390	720	1,080	923	0	0	930
01-510-0025 HEALTH INSURANCE	19,728	23,403	24,710	20,572	0	0	13,036
01-510-0030 DENTAL INSURANCE	486	591	620	515	0	0	306
01-510-0035 RETIREMENT	12,160	12,876	10,841	10,423	0	0	5,861
01-510-0040 FICA & MEDICARE	7,959	8,114	10,259	8,653	0	0	5,236
01-510-0045 BASIC LIFE	114	131	132	109	0	0	66
01-510-0050 VISION INSURANCE	56	74	150	62	0	0	57
TOTAL SALARIES & BENEFITS	150,929	162,122	186,806	163,737	0	0	93,006
CAPITAL OUTLAY							
01-510-1111 CAPITAL EXPENSES	34,595	0	0	0	0	0	0
01-510-1112 SHAMROCK ANNEX	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	34,595	0	0	0	0	0	0
MISC EXPENSE							
01-510-8002 SUPPLIES	3,414	4,021	4,000	2,840	0	0	2,000
01-510-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-510-8008 TELEPHONE	16,528	26,375	26,000	26,722	0	0	27,000
01-510-8014 DUES & PUBLICATIONS	3,250	3,365	4,400	3,442	0	0	4,400
01-510-8023 COMPUTER/INTERNET EXPENSE	104,313	84,681	77,000	72,654	0	0	0
01-510-8024 COMPUTER HARDWARE EXPENSE	0	0	25,000	20,933	0	0	0
01-510-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0
01-510-8030 CONF & TRAINING STAFF	0	122	2,664	2,663	0	0	0
01-510-8031 AGRILIFE BUILDING EXPENSE	8,803	10,302	35,500	14,273	0	0	15,000
01-510-8032 EXT BUILDING EXPENSE	0	5,224	16,540	0	0	0	32,000
01-510-8033 JP BLDG EXPENSE	3,692	3,396	10,150	7,262	0	0	5,150
01-510-8034 COURTHOUSE BLDG EXPENSE	37,918	41,311	88,000	53,116	0	0	155,000
01-510-8035 PROBATION BLDG EXPENSE	2,625	3,074	21,196	21,124	0	0	3,000
01-510-8036 MAINT BLDG EXPENSE	0	0	2,000	555	0	0	1,000
01-510-8040 POSTAGE & BOX	0	0	0	0	0	0	0
01-510-8050 COUNTYWIDE EXPENSE	11,134	271	6,000	100	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	2,500
01-510-8100 CONTRACT LABOR	0	0	0	0	0	0	0
01-510-8107 GAS & OIL EXPENSE	562	972	1,500	853	0	0	1,500
01-510-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-510-8400 COURTHOUSE - UTILITIES	21,388	22,136	23,000	23,549	0	0	32,000
01-510-8431 ANNEX - UTILITIES	7,004	3,856	7,500	4,198	0	0	7,500
01-510-8432 EXTENSION - UTILITIES	0	0	0	0	0	0	0
01-510-8433 JP 1 BLDG UTILITIES	1,626	1,984	2,500	2,136	0	0	3,000
01-510-8434 JP 2 BLDG UTILITIES	4,481	5,366	5,500	5,085	0	0	6,000
01-510-8435 PROB BLDG UTILITIES	2,369	2,589	3,500	3,294	0	0	4,800
01-510-8436 WEIGH STATION UTILITIES	15,187	16,148	7,300	6,407	0	0	10,000

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

01 -GENERAL FUND
BLDG MAIN/FAC

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----)			(----- 2023-2024 -----)		
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET	
						DR	SELECTED	
01-510-8437 WEIGH STATION EXPENSES	501	907	11,300	11,265	0	0	12,000	
01-510-8438 MAINT BLDG UTILITES	0	0	3,000	2,978	0	0	3,600	
TOTAL MISC EXPENSE	244,794	236,100	388,550	285,449	0	0	333,450	
510-8032 EXT BUILDING EXPENSE			CURRENT YEAR NOTES: FY24 - \$30K REPAIR AGRILIFE DRAINAGE/TIN EAST SIDE					
510-8034 COURTHOUSE BLDG EXPENSE			CURRENT YEAR NOTES: FY24 REPAIR CH RETAINING WALL - \$30K FY24 REPAIR HVAC SYSTEM - \$75K					
510-8437 WEIGH STATION EXPENSES			CURRENT YEAR NOTES: FY4 DRAINAGE REPAIR					
TOTAL BLDG MAIN/FAC	430,318	398,222	575,356	449,186	0	0	426,456	

01 -GENERAL FUND
CON #1

AS OF: AUGUST 28TH, 2023
FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			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	11,681	10,220	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	2,115	2,295	2,475	2,160	0	0	2,655
01-511-0025 HEALTH INSURANCE	0	0	0	0	0	0	13,036
01-511-0030 DENTAL INSURANCE	0	0	310	0	0	0	306
01-511-0035 RETIREMENT	1,434	1,454	1,239	1,048	0	0	1,228
01-511-0040 FICA & MEDICARE	997	1,011	1,083	947	0	0	1,097
01-511-0045 BASIC LIFE	0	0	66	0	0	0	66
01-511-0050 VISION INSURANCE	0	0	75	0	0	0	57
TOTAL SALARIES & BENEFITS	15,466	15,680	16,929	14,376	0	0	30,126
MISC EXPENSE							
01-511-8002 SUPPLIES	0	0	0	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	0	0	36	0	0	0	0
01-511-8023 COMPUTER EXPENSE	0	0	0	0	0	0	0
01-511-8027 CONF TRAINING OFFICIAL	315	0	1,500	0	0	0	1,000
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	178	0	0	0	0	0	0
01-511-8090 EQUIP PURCH <\$5000	0	0	1,464	1,463	0	0	500
01-511-8106 VEHICLE EXPENSE	0	119	2,000	1,631	0	0	1,000
01-511-8107 FUEL & OIL	140	39	1,000	43	0	0	500
01-511-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	633	158	6,000	3,137	0	0	4,000
TOTAL CON #1	16,099	15,838	22,929	17,512	0	0	34,126

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

01 -GENERAL FUND

JPI

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			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	50,699	44,361	0	0	50,699
01-512-0005 WAGES-EMPLOYEES	39,414	39,414	42,714	37,374	0	0	42,714
01-512-0010 WAGES-PT	5,615	5,946	6,000	3,188	0	0	8,000
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	4,095	3,960	4,815	2,385	0	0	3,105
01-512-0025 HEALTH INSURANCE	22,554	23,403	24,710	20,572	0	0	26,072
01-512-0030 DENTAL INSURANCE	554	591	620	515	0	0	612
01-512-0035 RETIREMENT	10,617	10,615	8,595	7,240	0	0	8,265
01-512-0040 FICA & MEDICARE	7,294	7,260	7,974	6,530	0	0	7,996
01-512-0045 BASIC LIFE	112	94	132	120	0	0	132
01-512-0050 VISION INSURANCE	149	149	150	124	0	0	114
TOTAL SALARIES & BENEFITS	137,801	138,829	146,409	122,409	0	0	147,709
MISC EXPENSE							
01-512-8002 SUPPLIES	1,679	2,049	2,000	1,550	0	0	2,000
01-512-8006 EQUIP RENT & REPAIRS	2,288	2,076	4,000	2,015	0	0	4,000
01-512-8008 TELEPHONE	3,497	694	2,200	0	0	0	0
01-512-8014 DUES & PUBLICATIONS	305	355	1,000	398	0	0	500
01-512-8023 COMPUTER EXPENSE	312	1,142	1,395	0	0	0	1,000
01-512-8027 CONF TRAINING OFFICIAL	89	52	4,605	4,241	0	0	4,000
01-512-8030 CONF & TRAINING STAFF	50	213	1,500	185	0	0	2,000
01-512-8040 POSTAGE & BOX	423	200	2,000	214	0	0	1,000
01-512-8080 BOND PREMIUM	0	100	500	464	0	0	500
01-512-8086 AUTOPSY EXPENSE	14,580	5,960	18,000	8,059	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	23,224	12,840	37,200	17,127	0	0	33,000
TOTAL JPI	161,025	151,669	183,609	139,536	0	0	180,709

01 -GENERAL FUND
EMERG MGMT

AS OF: AUGUST 28TH, 2023
FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-513-0000 SALARIES-APPOINTED	39,414	39,414	42,714	37,374	0	0	42,714
01-513-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
01-513-0010 WAGES-PT	0	0	0	0	0	0	0
01-513-0015 OT	0	0	0	0	0	0	0
01-513-0017 VACATION PAY	0	0	0	0	0	0	0
01-513-0020 LONGEVITY	2,430	2,610	2,790	2,430	0	0	2,970
01-513-0025 HEALTH INSURANCE	11,277	11,702	12,355	10,286	0	0	13,036
01-513-0030 DENTAL INSURANCE	277	296	310	258	0	0	306
01-513-0035 RETIREMENT	4,609	4,625	3,982	3,373	0	0	3,912
01-513-0040 FICA & MEDICARE	3,205	3,216	3,482	3,045	0	0	3,495
01-513-0045 BASIC LIFE	43	42	66	35	0	0	66
01-513-0050 VISION INSURANCE	74	74	75	62	0	0	57
TOTAL SALARIES & BENEFITS	61,329	61,978	65,774	56,863	0	0	66,556
MISC EXPENSE							
01-513-8002 SUPPLIES	3,253	2,558	4,186	333	0	0	4,180
01-513-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-513-8008 TELEPHONE	238	236	300	226	0	0	300
01-513-8014 DUES & PUBLICATIONS	175	175	175	175	0	0	175
01-513-8023 COMPUTER EXPENSE	199	246	0	0	0	0	0
01-513-8027 CONF TRAINING OFFICIAL	0	240	175	174	0	0	0
01-513-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	0
01-513-8035 TRAVEL	879	619	1,125	545	0	0	1,300
01-513-8040 POSTAGE & BOX	76	84	94	94	0	0	100
01-513-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-513-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	4,820	4,157	6,055	1,548	0	0	6,055
513-8008 TELEPHONE							
			PERMANENT NOTES: AT&T 806-143-2003				
TOTAL EMERG MGMT	66,149	66,135	71,829	58,411	0	0	72,611

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

01 -GENERAL FUND
VA

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-514-0000 SALARIES-APPOINTED	0	8,920	9,667	8,056	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	0
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	981	846	717	0	0	828
01-514-0040 FICA & MEDICARE	0	682	758	616	0	0	740
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	10,584	11,511	9,389	0	0	11,235
MISC EXPENSE							
01-514-8002 SUPPLIES	0	270	254	90	0	0	350
01-514-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-514-8008 TELEPHONE	414	0	0	0	0	0	0
01-514-8014 DUES & PUBLICATIONS	0	0	0	0	0	0	0
01-514-8023 COMPUTER EXPENSE	0	0	0	0	0	0	0
01-514-8027 CONF TRAINING OFFICIAL	0	0	896	896	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	414	270	1,150	986	0	0	1,150
TOTAL VA	414	10,854	12,661	10,375	0	0	12,385

01 -GENERAL FUND
31ST DC

AS OF: AUGUST 28TH, 2023
FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	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	3,100	2,583	0	0	3,100
01-515-0005 WAGES-EMPLOYEES	34,987	37,152	40,771	35,674	0	0	43,625
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	6,285	3,908	4,448	3,878	0	0	4,988
01-515-0025 HEALTH INSURANCE	7,380	7,380	8,500	7,380	0	0	8,500
01-515-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
01-515-0035 RETIREMENT	4,711	4,687	4,228	3,581	0	0	4,428
01-515-0040 FICA & MEDICARE	3,277	3,260	3,697	3,223	0	0	3,957
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	58,189	57,936	64,744	56,319	0	0	68,598
MISC EXPENSE							
01-515-8002 SUPPLIES	1,467	1,681	5,200	1,408	0	0	4,500
01-515-8006 EQUIP RENT & REPAIRS	302	92	1,000	92	0	0	1,000
01-515-8008 TELEPHONE	3,350	1,259	6,200	1,128	0	0	2,000
01-515-8014 DUES & PUBLICATIONS	1,055	861	3,000	948	0	0	3,000
01-515-8023 COMPUTER EXPENSE	1,322	359	4,500	794	0	0	4,500
01-515-8027 CONF TRAINING OFFICIAL	0	1,386	3,500	0	0	0	3,500
01-515-8030 CONF & TRAINING STAFF	350	(200)	9,500	150	0	0	9,500
01-515-8035 TRAVEL	3,130	5,798	7,300	6,636	0	0	8,000
01-515-8040 POSTAGE & BOX	216	116	500	186	0	0	500
01-515-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-515-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	15,000
01-515-8201 CONTRACT COURT REPORTER-DIS	1,065	1,500	4,000	0	0	0	4,000
01-515-8202 STATEMENT OF FACTS	48	756	0	0	0	0	15,000
01-515-8203 JUROR QUESTIONNAIRES	0	0	500	0	0	0	500
01-515-8204 JUDICIAL INSURANCE	0	0	4,000	0	0	0	0
TOTAL MISC EXPENSE	12,306	13,609	49,200	11,343	0	0	71,000
TOTAL 31ST DC	70,495	71,545	113,944	67,662	0	0	139,598

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

01 -GENERAL FUND
CO ATTY

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			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	84,986	74,362	0	0	84,986
01-516-0005 WAGES-EMPLOYEES	39,414	39,414	45,114	37,374	0	0	42,714
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	2,175	2,310	2,895	1,545	0	0	2,153
01-516-0025 HEALTH INSURANCE	22,554	21,446	24,710	20,572	0	0	26,072
01-516-0030 DENTAL INSURANCE	554	542	620	515	0	0	612
01-516-0035 RETIREMENT	13,560	13,575	11,638	9,600	0	0	11,119
01-516-0040 FICA & MEDICARE	8,435	8,908	10,175	7,891	0	0	9,934
01-516-0045 BASIC LIFE	131	120	132	109	0	0	132
01-516-0050 VISION INSURANCE	149	136	150	124	0	0	114
TOTAL SALARIES & BENEFITS	168,657	168,136	180,420	152,093	0	0	177,836
MISC EXPENSE							
01-516-8002 SUPPLIES	5,735	10,653	6,750	1,947	0	0	6,000
01-516-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-516-8008 TELEPHONE	165	0	0	0	0	0	0
01-516-8014 DUES & PUBLICATIONS	612	787	1,000	783	0	0	1,000
01-516-8023 COMPUTER EXPENSE	13,030	12,411	17,900	16,431	0	0	17,000
01-516-8027 CONF TRAINING OFFICIAL	1,810	3,161	4,500	3,072	0	0	4,500
01-516-8030 CONF & TRAINING STAFF	0	0	2,000	1,295	0	0	2,000
01-516-8040 POSTAGE & BOX	497	639	850	515	0	0	850
01-516-8080 BOND PREMIUM	178	104	0	0	0	0	0
01-516-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	650
01-516-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	22,027	27,755	33,000	24,044	0	0	32,000
TOTAL CO ATTY	190,684	195,891	213,420	176,136	0	0	209,836

AS OF: AUGUST 28TH, 2023

01 -GENERAL FUND
AUDITOR

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			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	84,800	74,199	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	0	0	0	0	5,000
01-517-0015 OT	0	0	0	0	0	0	0
01-517-0020 LONGEVITY	735	915	1,095	945	0	0	1,275
01-517-0025 HEALTH INSURANCE	11,277	11,702	12,355	10,286	0	0	13,036
01-517-0030 DENTAL INSURANCE	277	296	310	258	0	0	306
01-517-0035 RETIREMENT	9,093	9,114	7,516	6,373	0	0	7,371
01-517-0040 FICA & MEDICARE	5,337	5,608	6,954	5,030	0	0	6,968
01-517-0045 BASIC LIFE	65	65	66	54	0	0	66
01-517-0050 VISION INSURANCE	74	74	75	62	0	0	57
TOTAL SALARIES & BENEFITS	108,791	109,705	113,171	97,207	0	0	118,879
MISC EXPENSE							
01-517-8002 SUPPLIES	1,534	1,379	4,000	1,696	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	270	0	0	400
01-517-8023 COMPUTER EXPENSE	16,913	10,569	10,500	4,266	0	0	10,500
01-517-8027 CONF TRAINING OFFICIAL	2,311	4,707	4,150	3,079	0	0	4,150
01-517-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	0
01-517-8040 POSTAGE & BOX	0	0	1,200	0	0	0	0
01-517-8080 BOND PREMIUM	100	100	100	0	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	21,033	16,930	21,550	9,311	0	0	20,350
TOTAL AUDITOR	129,824	126,635	134,721	106,517	0	0	139,229

01 -GENERAL FUND
CONSTABLE #2

AS OF: AUGUST 28TH, 2023
FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
01-518-0000 SALARIES - ELECTED	14,604	47,399	50,699	44,361	0	0	50,699
01-518-0015 OT	0	0	0	0	0	0	0
01-518-0020 LONGEVITY	1,395	1,575	1,755	1,530	0	0	1,935
01-518-0025 HEALTH INSURANCE	0	0	12,355	0	0	0	13,036
01-518-0030 DENTAL INSURANCE	127	296	310	258	0	0	306
01-518-0035 RETIREMENT	1,760	5,387	4,590	3,889	0	0	4,507
01-518-0040 FICA & MEDICARE	1,193	3,678	4,013	3,449	0	0	4,027
01-518-0045 BASIC LIFE	12	20	66	14	0	0	66
01-518-0050 VISION INSURANCE	34	74	75	62	0	0	57
TOTAL SALARIES & BENEFITS	19,125	58,429	73,863	53,562	0	0	74,633
CAPITAL OUTLAY							
01-518-1105 VEHICLE PURCHASES	0	0	70,000	53,618	0	0	0
TOTAL CAPITAL OUTLAY	0	0	70,000	53,618	0	0	0
MISC EXPENSE							
01-518-8002 SUPPLIES	53	0	800	74	0	0	800
01-518-8006 EQUIP RENT & REPAIRS	0	1,150	2,000	1,659	0	0	2,000
01-518-8008 TELEPHONE	0	0	0	0	0	0	0
01-518-8014 DUES & PUBLICATIONS	60	60	750	0	0	0	750
01-518-8023 COMPUTER EXPENSE	103	0	0	0	0	0	0
01-518-8027 CONF & TRAINING OFFICIAL	962	967	1,500	1,076	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	100
01-518-8080 BOND PREMIUM	178	0	0	0	0	0	0
01-518-8090 EQUIP PURCH <\$5000	0	0	5,900	0	0	0	2,000
01-518-8106 VEHICLE EXPENSE	1,312	3,059	2,700	2,272	0	0	2,700
01-518-8107 FUEL	5,328	6,535	8,000	4,872	0	0	7,000
01-518-8185 CR CARD INT & LATE FEE	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	7,997	11,771	21,850	9,953	0	0	16,850
TOTAL CONSTABLE #2	27,122	70,200	165,713	117,132	0	0	91,483

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

01 -GENERAL FUND
NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023		2023-2024		APPROVED BUDGET SELECTED
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	
SALARIES & BENEFITS							
01-599-0000 TRANSFERS OUT	883,825	322,078	1,200,000	0	0	0	799,000
01-599-0016 HAZARD PAY - ARPA GRANT	0	282,602	0	0	0	0	0
01-599-0035 RETIREMENT	0	30,728	0	0	0	0	0
01-599-0040 FICA & MEDICARE	0	21,621	0	0	0	0	0
TOTAL SALARIES & BENEFITS	883,825	657,029	1,200,000	0	0	0	799,000
CAPITAL OUTLAY							
01-599-1000 CAPITAL PURCHASE	69,845	10,206	0	0	0	0	0
01-599-1999 DEPRECIATION EXPENSE	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	69,845	10,206	0	0	0	0	0
MISC EXPENSE							
01-599-8000 LOSS CONTROL	1,120	1,356	1,000	626	0	0	1,000
01-599-8014 DUES & PUBLICATIONS	4,512	3,689	4,500	4,231	0	0	3,500
01-599-8016 NEWSPAPER NOTICE (GC-140.00)	0	0	0	0	0	0	1,000
01-599-8091 GRANT EXPENSE - LAW ENFORCE	0	0	0	0	0	0	221,895
01-599-8107 FUEL	0	0	0	0	0	0	0
01-599-8185 FINANCE CHG & LATE FEES	0	0	0	0	0	0	0
01-599-8300 JURY EXPENSE	693	4,282	5,600	3,566	0	0	10,000
01-599-8301 LAW LIBRARY EXPENSE	0	0	0	0	0	0	0
01-599-8302 AIR MED CARE NETWORK	5,488	5,217	5,520	5,519	0	0	6,000
01-599-8303 LEGAL FEES	4,297	4,320	5,000	3,292	0	0	10,000
01-599-8304 CONTRACT CT REPORTER-COUNTY	0	0	0	0	0	0	1,000
01-599-8305 PROBATION DEPT	43,923	39,283	55,020	55,019	0	0	60,000
01-599-8306 DISTRICT ATTORNEY OFFICE	37,399	42,385	40,067	40,067	0	0	45,000
01-599-8307 INDIGENT DEFENSE-COUNTY	10,450	22,850	22,100	20,481	0	0	30,000
01-599-8308 CAPITAL CASE EXPENSE	2,486	2,486	2,486	2,486	0	0	3,500
01-599-8309 INDIGENT DEFENSE DISTRICT	24,069	52,351	69,400	73,028	0	0	50,000
01-599-8310 BIDS, ADVERTISING, NOTICES	0	0	1,000	0	0	0	1,000
01-599-8311 INDIGENT DEFENSE OTHER EXP	253	714	1,500	585	0	0	1,500
01-599-8312 INTERPRETER SERVICE	395	2,480	3,000	2,485	0	0	3,000
01-599-8313 INDIGENT DEFENSE CPS	5,540	9,727	16,000	15,666	0	0	8,500
01-599-8314 INDIGENT DEFENSE-UNINDICTED	31,400	53,303	58,887	62,737	0	0	25,500
01-599-8315 ATTORNEY AD LITEM	250	0	0	0	0	0	0
01-599-8316 CONTRACT REPORTER-CPS	0	250	1,000	250	0	0	1,000
01-599-8317 31ST DIST COURT EXPENSE	2,250	2,925	3,875	2,475	0	0	3,000
01-599-8319 COUNTY WASTE DISPOSAL	0	0	0	0	0	0	0
01-599-8320 BUILDING RENTAL	4,950	0	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	20,703	20,472	30,000	21,295	0	0	10,000
01-599-8331 SHAMROCK DISPATCH	0	0	0	0	0	0	0
01-599-8332 MENTAL COMMITMENTS	3,208	2,485	6,000	4,242	0	0	6,000
01-599-8335 DISASTER FUNDS	0	0	0	0	0	0	0
01-599-8340 RURAL VFD	135,426	129,948	545,363	545,363	0	0	150,000
01-599-8350 AMBULANCE SERVICE	7,278	9,128	20,805	14,736	0	0	20,000

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

01 -GENERAL FUND
NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
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	110,268	115,318	126,000	123,852	0	0	179,000
01-599-8371 UNEMPLOYMENT INSURANCE	9,778	14,518	11,527	7,412	0	0	12,000
01-599-8372 GENERAL LIABILITY INS	10,858	10,193	17,353	13,033	0	0	17,000
01-599-8373 WORKER'S COMP INSURANCE	61,526	56,034	70,000	69,235	0	0	75,000
01-599-8374 RETIREE HEALTH INSURANCE	0	0	0	0	0	0	0
01-599-8380 APPRAISAL DISTRICT	140,656	201,973	225,000	221,291	0	0	225,000
01-599-8381 EXTERNAL AUDIT FEES	20,600	21,400	23,100	23,100	0	0	24,500
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	50,000	50,000	21,230	0	0	0	0
01-599-8387 HISTORICAL COMMITTEE	4,000	5,000	5,000	5,000	0	0	7,500
01-599-8390 DEPT OF PUBLIC SAFETY	1,659	1,084	3,000	1,155	0	0	10,000
01-599-8391 STATE LAB FEES	0	0	0	0	0	0	0
01-599-8400 CONTINGENCY LINE ITEM	9,363	6,942	6,250	6,250	0	0	450,000
01-599-8401 COMMUNITY SUPPORT SERVICES	0	0	0	0	0	0	21,000
01-599-8402 COMPRESSOR PROP TAX REFUND	40,500	0	0	0	0	0	0
01-599-8405 GRANT MATCH EXP	14,447	25,684	49,455	49,455	0	0	0
01-599-8406 CRF GRANT EXPENSE	63	0	0	0	0	0	0
01-599-8500 EQUIPMENT PURCHASES	0	0	0	0	0	0	0
01-599-8510 CONSTRUCTION EXPENSE	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	1,424,609	1,522,597	2,060,838	2,002,731	0	0	2,298,195

- 599-8091 GRANT EXPENSE - LAW ENFORCPERMANENT NOTES:
FY24 - 2023 SB22 LAW ENFORCEMENT GRANT \$250,000 LESS SHERIFF WAGES, FICE & RETIREMENT OF \$28,105
- 599-8300 JURY EXPENSE PERMANENT NOTES:
5/25/2023 HB2014 INCREASE JURY PAY FROM \$6 TO \$20 AND \$40 TO \$58
- 599-8302 AIR MED CARE NETWORK PERMANENT NOTES:
PER LETTER DATED 12/20/22 - 2023 RATE WILL BE \$75.00 PER EMPLOYEE
- 599-8303 LEGAL FEES CURRENT YEAR NOTES:
FY24 TAX ABATEMENT - \$10K
- 599-8370 PROPERTY INSURANCE PERMANENT NOTES:
5/25/23 - PLANNING ON APPROX 24% INCREASE
- 599-8386 EMPLOYEE RETIREMENT CURRENT YEAR NOTES:
FY24 NO ADDITIONAL CONTRIBUTION
- 599-8386 EMPLOYEE RETIREMENT NEXT YEAR NOTES:
FY25 ADD BACK \$50K ADDITIONAL CONTRIBUTION
- 599-8387 HISTORICAL COMMITTEE CURRENT YEAR NOTES:

AS OF: AUGUST 28TH, 2023
FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

01 -GENERAL FUND
NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED	
	INCREASED \$2,500 IN FY24 FOR WHEELER COUNTY BIRTHDAY							
599-8387 HISTORICAL COMMITTEE			NEXT YEAR NOTES: REDUCE BACK TO \$5,000 IN FY25					
599-8400 CONTINGENCY LINE ITEM			CURRENT YEAR NOTES: FY24 \$250K CONTINGENCY FOR EMERGENCY PURCHASES \$200K RESERVED FOR JAIL LOCK/INTERCOM SYSTEM REPAIRS					
599-8401 COMMUNITY SUPPORT SERVICES			PERMANENT NOTES: WCSWCD - \$10K MEALS ON WHEELS - \$1K MUSEUMS - \$7K CPS - \$1K PANHANDLE COMMUNITY SVCS - \$1K					
TRANSFER OUT								
01-599-9999 MISC EXPENSE	0	3	0	0	0	0	0	
TOTAL TRANSFER OUT	0	3	0	0	0	0	0	
TOTAL NON DEPARTMENTAL	2,378,279	2,189,835	3,260,838	2,002,731	0	0	3,097,195	
TOTAL EXPENDITURES	7,403,163	7,062,913	9,217,562	6,973,274	0	0	9,076,607	
REVENUE OVER/(UNDER) EXPENDITURES	(1,802,378)	463,399	(2,380,847)	231,994	0	0	(1,306,274)	

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

02 -ROAD & BRIDGE

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
TAXES							
02-4000 RB - AD VALOREM TAXES	859,819	999,140	1,070,000	993,595	0	0	1,074,899
02-4001 RB -DELINQUENT ADVALOREM TAXES	9,514	157,487	10,000	9,654	0	0	10,000
02-4002 RB -RENDITION PENALTIES	364	776	0	566	0	0	0
02-4003 ROAD AND BRIDGE P&I	3,485	8,289	2,500	3,629	0	0	2,500
02-4004 RB - EXCESS VIT TAXES	0	0	0	466	0	0	0
02-4010 LATERAL - AD VALOREM	849,140	987,161	1,050,000	981,717	0	0	1,062,005
02-4011 LATERAL - DELINQUENT TAXES	9,301	155,823	10,000	9,451	0	0	10,000
02-4012 LATERAL - RENDITION PEN	360	769	0	560	0	0	0
02-4013 LATERAL ROAD P&I	3,389	8,157	2,500	3,556	0	0	2,500
02-4014 LATERAL - EXCESS VIT TAXES	0	0	0	461	0	0	0
TOTAL TAXES	1,735,371	2,317,600	2,145,000	2,003,655	0	0	2,161,904
FEES & FINES							
02-4100 ROAD CROSSING FEES	1,000	3,500	0	1,000	0	0	0
02-4101 AUTO REGISTRATION FEES	348,564	353,013	300,000	285,167	0	0	300,000
TOTAL FEES & FINES	349,564	356,513	300,000	286,167	0	0	300,000
COMMISSIONS							
02-4200 COURT COST COMMISSIONS	5,452	3,884	0	2,853	0	0	0
TOTAL COMMISSIONS	5,452	3,884	0	2,853	0	0	0
RENTS & ROYALTIES							
02-4400 OIL AND GAS ROYALTY	2,598	1,933	0	2,028	0	0	0
TOTAL RENTS & ROYALTIES	2,598	1,933	0	2,028	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	16,569	0	0	0	0	0
02-4670 GRANT REVENUE - TIF	84,470	322,485	0	0	0	0	0
02-4680 REIMB MISC	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	84,470	339,054	0	0	0	0	0
MISCELLANEOUS							
02-4800 LATERAL ROAD STATE	66,999	67,261	40,000	69,524	0	0	65,000
02-4801 SALE OF USED ASSETS	0	4,000	0	0	0	0	0
02-4880 MISC REVENUE	94	0	0	0	0	0	0
TOTAL MISCELLANEOUS	67,093	71,261	40,000	69,524	0	0	65,000
TRANSFER IN							
02-4900 TRANSFERS IN	883,825	310,000	1,200,000	0	0	0	799,000
TOTAL TRANSFER IN	883,825	310,000	1,200,000	0	0	0	799,000
TOTAL REVENUES	3,128,373	3,400,245	3,685,000	2,364,226	0	0	3,325,904

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

02 -ROAD & BRIDGE
RB1

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	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	50,699	44,361	0	0	50,699
02-521-0005 WAGES-EMPLOYEES	172,868	175,484	186,069	162,810	0	0	186,069
02-521-0008 COMP TAKEN	2,406	10,522	10,000	0	0	0	10,000
02-521-0010 WAGES-PT	0	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	2,063	2,783	3,683	3,188	0	0	4,583
02-521-0025 HEALTH INSURANCE	43,222	46,806	61,775	41,144	0	0	65,180
02-521-0030 DENTAL INSURANCE	1,340	1,478	1,550	1,288	0	0	1,530
02-521-0035 RETIREMENT	24,999	26,234	21,915	18,082	0	0	21,951
02-521-0040 FICA & MEDICARE	16,499	17,992	19,543	16,160	0	0	19,611
02-521-0045 BASIC LIFE	276	287	330	239	0	0	330
02-521-0050 VISION INSURANCE	360	372	375	310	0	0	285
TOTAL SALARIES & BENEFITS	311,430	329,358	360,939	287,582	0	0	365,238
CAPITAL OUTLAY							
02-521-1100 ROAD EQUIPMENT	121,834	0	100,000	93,168	0	0	0
02-521-1105 TRUCK & TRAILER PURCH	20,000	38,273	0	0	0	0	40,000
02-521-1110 CAPITAL PURCH >\$5000	0	32,833	0	0	0	0	0
TOTAL CAPITAL OUTLAY	141,834	71,106	100,000	93,168	0	0	40,000
521-1100 ROAD EQUIPMENT			CURRENT YEAR NOTES:				
			FY24 - PURCHASING USED GRADER WITH BUDGETED FUNDS AND FUNDS RECEIVED FROM TRADE-IN VALUE				
			FY24 - REMOVE CAPITAL PURCHASES				
521-1105 TRUCK & TRAILER PURCH			PERMANENT NOTES:				
			1/23/23 CCRT APPROVED PURCHASE OF EXT PICKUP AFTER NEW VEHICLE IS PURCHASED IN FY2024				
MISC EXPENSE							
02-521-8100 CNTR LABOR & MACH HIRE	0	1,375	0	0	0	0	8,000
02-521-8105 UTILITIES & PHONE	7,188	5,685	8,000	7,620	0	0	12,000
02-521-8106 SUPPLIES & PARTS	65,837	137,830	79,000	69,479	0	0	50,000
02-521-8107 FUEL	62,705	82,983	97,500	89,084	0	0	97,500
02-521-8108 WAREHOUSE EXP	18,875	17,133	20,000	15,894	0	0	20,000
02-521-8119 ROAD MATERIALS	196,684	188,555	230,000	188,450	0	0	250,000
02-521-8120 TIF ROAD MATERIALS	0	60,396	0	0	0	0	0
02-521-8127 CONF, DUES & TRAVEL	1,856	2,080	4,880	651	0	0	3,000
02-521-8150 INSURANCE EXPENSE	18,489	19,225	21,420	21,419	0	0	28,000
02-521-8180 BOND PREMIUM	355	0	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	0	1,500	0	0	0	0	2,300
02-521-8405 CETRZ GRANT MATCH	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	371,990	516,761	460,800	392,597	0	0	470,800
TOTAL RB1	825,254	917,225	921,739	773,346	0	0	876,038

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

02 -ROAD & BRIDGE
RB2

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			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	50,699	44,361	0	0	50,699
02-522-0005 WAGES-EMPLOYEES	124,249	171,067	186,069	155,986	0	0	186,069
02-522-0008 COMP TAKEN	0	3,908	10,000	976	0	0	10,000
02-522-0010 WAGES-PT	29,627	1,118	20,000	0	0	0	20,000
02-522-0015 OT	171	0	0	0	0	0	0
02-522-0017 VACATION PAY	0	0	0	0	0	0	0
02-522-0020 LONGEVITY	10,560	7,328	8,731	5,505	0	0	7,088
02-522-0025 HEALTH INSURANCE	42,762	54,634	61,775	47,293	0	0	65,180
02-522-0030 DENTAL INSURANCE	1,050	1,380	1,550	1,184	0	0	1,530
02-522-0035 RETIREMENT	23,579	25,701	24,107	17,767	0	0	23,449
02-522-0040 FICA & MEDICARE	15,392	16,838	21,076	15,895	0	0	20,950
02-522-0045 BASIC LIFE	211	275	330	239	0	0	330
02-522-0050 VISION INSURANCE	282	347	375	285	0	0	285
TOTAL SALARIES & BENEFITS	295,281	329,994	384,712	289,491	0	0	385,580
CAPITAL OUTLAY							
02-522-1100 ROAD EQUIPMENT	0	381,537	3,500	2,750	0	0	0
02-522-1105 TRUCK & TRAILER PURCH	0	0	29,500	29,500	0	0	0
02-522-1110 CAPITAL PURCH >\$5000	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	381,537	33,000	32,250	0	0	0
522-1100 ROAD EQUIPMENT			CURRENT YEAR NOTES: FY24 REMOVE CAPITAL PURCHASES				
MISC EXPENSE							
02-522-8100 CNTR LABOR & MACH HIRE	850	0	3,000	2,100	0	0	3,000
02-522-8105 UTILITIES & PHONE	3,516	4,338	4,000	3,271	0	0	6,300
02-522-8106 SUPPLIES & PARTS	66,888	86,191	92,000	72,969	0	0	50,000
02-522-8107 FUEL	47,427	64,576	93,000	72,987	0	0	93,000
02-522-8108 WAREHOUSE EXP	7,390	13,062	18,645	11,458	0	0	9,000
02-522-8119 ROAD MATERIALS	159,180	107,458	200,000	92,609	0	0	200,000
02-522-8120 TIF ROAD MATERIALS	0	51,698	0	0	0	0	0
02-522-8127 CONF, DUES & TRAVEL	75	0	2,780	3,559	0	0	2,500
02-522-8150 INSURANCE EXPENSE	14,803	15,511	17,334	17,333	0	0	23,000
02-522-8180 BOND PREMIUM	0	100	355	355	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	386	0	0	0	2,000
TOTAL MISC EXPENSE	300,128	342,934	431,500	276,640	0	0	388,800
TOTAL RB2	595,409	1,054,465	849,212	598,381	0	0	774,380

02 -ROAD & BRIDGE
RB3

AS OF: AUGUST 28TH, 2023
FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----)			(----- 2023-2024 -----)		
			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	50,699	44,361	0	0	50,699	
02-523-0005 WAGES-EMPLOYEES	172,868	168,653	186,069	162,810	0	0	186,069	
02-523-0008 COMP TAKEN	5,716	5,523	15,000	915	0	0	15,000	
02-523-0010 WAGES-PT	17,498	7,515	20,000	6,093	0	0	20,000	
02-523-0015 OT	17	56	0	0	0	0	0	
02-523-0017 VACATION PAY	0	0	0	0	0	0	0	
02-523-0020 LONGEVITY	5,273	5,295	5,820	5,055	0	0	6,720	
02-523-0025 HEALTH INSURANCE	45,109	40,936	61,775	41,144	0	0	65,180	
02-523-0030 DENTAL INSURANCE	1,385	1,329	1,550	1,288	0	0	1,530	
02-523-0035 RETIREMENT	27,718	25,577	24,289	18,449	0	0	23,846	
02-523-0040 FICA & MEDICARE	17,778	16,850	21,236	16,182	0	0	21,305	
02-523-0045 BASIC LIFE	325	276	330	253	0	0	330	
02-523-0050 VISION INSURANCE	372	335	375	310	0	0	285	
TOTAL SALARIES & BENEFITS	341,456	319,744	387,143	296,859	0	0	390,964	
CAPITAL OUTLAY								
02-523-1100 ROAD EQUIPMENT	8,791	22,500	2,750	2,750	0	0	0	
02-523-1105 TRUCK & TRAILER PURCH	189,502	0	89,750	0	0	0	0	
02-523-1110 CAPITAL PURCH >\$5000	0	2,333	7,500	7,500	0	0	0	
TOTAL CAPITAL OUTLAY	198,293	24,833	100,000	10,250	0	0	0	
523-1100 ROAD EQUIPMENT								
			CURRENT YEAR NOTES: FY24 REMOVE CAPITAL PURCHASES					
MISC EXPENSE								
02-523-8100 CNTR LABOR & MACH HIRE	0	0	3,006	3,006	0	0	1,370	
02-523-8105 UTILITIES & PHONE	9,539	8,291	9,000	6,941	0	0	9,500	
02-523-8106 SUPPLIES & PARTS	85,186	94,560	93,000	91,561	0	0	74,000	
02-523-8107 FUEL	43,238	69,391	96,000	57,244	0	0	96,000	
02-523-8108 WAREHOUSE EXP	52,882	69,411	53,540	52,257	0	0	53,540	
02-523-8119 ROAD MATERIALS	71,395	93,831	103,748	36,981	0	0	125,000	
02-523-8120 TIF ROAD MATERIALS	41,035	0	0	0	0	0	0	
02-523-8127 CONF, DUES & TRAVEL	1,920	1,848	3,500	877	0	0	3,000	
02-523-8150 INSURANCE EXPENSE	20,287	21,089	24,116	24,115	0	0	31,000	
02-523-8180 BOND PREMIUM	355	0	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	4,299	1,500	0	0	0	0	1,500	
TOTAL MISC EXPENSE	330,135	359,920	385,910	272,982	0	0	394,910	
TOTAL RB3	869,885	704,498	873,053	580,091	0	0	785,874	

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

02 -ROAD & BRIDGE
RB4

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			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	50,699	44,361	0	0	50,699
02-524-0005 WAGES-EMPLOYEES	129,651	138,596	186,069	122,107	0	0	186,069
02-524-0008 COMP TAKEN	5,515	6,372	20,000	0	0	0	20,000
02-524-0010 WAGES-PT	22,624	9,634	20,000	7,644	0	0	20,000
02-524-0015 OT	51	0	0	0	0	0	0
02-524-0017 VACATION PAY	0	0	0	0	0	0	0
02-524-0020 LONGEVITY	7,455	7,373	8,018	6,698	0	0	8,423
02-524-0025 HEALTH INSURANCE	45,109	45,828	61,775	40,166	0	0	65,180
02-524-0030 DENTAL INSURANCE	1,108	1,157	1,550	1,109	0	0	1,530
02-524-0035 RETIREMENT	22,728	22,575	24,919	14,877	0	0	24,420
02-524-0040 FICA & MEDICARE	15,985	15,150	21,787	13,422	0	0	21,818
02-524-0045 BASIC LIFE	261	256	330	212	0	0	330
02-524-0050 VISION INSURANCE	298	291	375	242	0	0	285
TOTAL SALARIES & BENEFITS	298,183	294,630	395,522	250,837	0	0	398,754
CAPITAL OUTLAY							
02-524-1100 ROAD EQUIPMENT	0	69,583	2,750	2,750	0	0	0
02-524-1105 TRUCK & TRAILER PURCH	61,859	0	87,250	0	0	0	0
02-524-1110 CAPITAL PURCH >\$5000	0	2,333	0	0	0	0	0
02-524-1120 CAPITAL DEBT RETIREMENT	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	61,859	71,917	90,000	2,750	0	0	0
524-1100 ROAD EQUIPMENT			CURRENT YEAR NOTES: FY24 REMOVE CAPITAL PURCHASES				
MISC EXPENSE							
02-524-8100 CNTR LABOR & MACH HIRE	0	1,200	0	0	0	0	2,000
02-524-8105 UTILITIES & PHONE	12,084	8,524	9,200	7,481	0	0	11,500
02-524-8106 SUPPLIES & PARTS	92,164	92,361	103,122	97,733	0	0	82,000
02-524-8107 FUEL	48,280	65,889	120,000	103,020	0	0	120,000
02-524-8108 WAREHOUSE EXP	35,809	53,419	33,178	26,340	0	0	33,000
02-524-8119 ROAD MATERIALS	162,790	114,044	143,000	100,014	0	0	150,000
02-524-8120 TIF ROAD MATERIALS	0	56,646	0	0	0	0	0
02-524-8127 CONF, DUES & TRAVEL	4,084	4,104	4,448	3,243	0	0	6,000
02-524-8150 INSURANCE EXPENSE	20,287	21,114	23,374	23,373	0	0	31,000
02-524-8180 BOND PREMIUM	0	0	178	178	0	0	0
02-524-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
02-524-8190 EQUIP PURCH <\$5000	0	1,500	0	0	0	0	0
TOTAL MISC EXPENSE	375,498	418,800	436,500	361,382	0	0	435,500
TOTAL RB4	735,540	785,347	922,022	614,969	0	0	834,254

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

02 -ROAD & BRIDGE
R&B NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	ACTUAL	ACTUAL	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	1,348	1,016	4,000	1,264	0	0	4,000
02-599-8107 FUEL	0	0	30,000	0	0	0	0
02-599-8402 COMPRESSOR PROP TAX REFUND	14,497	0	0	0	0	0	0
02-599-8405 GRANT MATCH EXP	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	15,845	1,016	34,000	1,264	0	0	4,000
TOTAL R&B NON DEPARTMENTAL	15,845	1,016	34,000	1,264	0	0	4,000
TOTAL EXPENDITURES	3,041,933	3,462,551	3,600,026	2,568,051	0	0	3,274,546
REVENUE OVER/(UNDER) EXPENDITURES	86,440	(62,306)	84,974	(203,825)	0	0	51,358

WHEELER COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 28TH, 2023
 FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

03 -HOT CHECK

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
03-4100 HOT CHECK FEES	564	310	0	0	0	0	0
TOTAL FEES & FINES	564	310	0	0	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	564	310	0	0	0	0	0

03 -HOT CHECK
NON DEPARTMENTAL

AS OF: AUGUST 28TH, 2023
FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			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	564	310	0	0	0	0	0

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

04 -PRE-TRIAL DIVERSION

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
04-4107 PRE-TRIAL DIVERSION FEES	9,740	11,750	0	2,100	0	0	0
TOTAL FEES & FINES	9,740	11,750	0	2,100	0	0	0
INTEREST							
04-4500 INTEREST INCOME CKG	252	937	0	0	0	0	0
TOTAL INTEREST	252	937	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	9,992	12,687	0	2,100	0	0	0

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

04 -PRE-TRIAL DIVERSION
PRE-TRIAL DIVERSION

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
04-599-0005 WAGES-EMPLOYEES	0	9,488	2,500	876	0	0	0
04-599-0010 WAGES-PT	0	0	0	0	0	0	2,400
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	707	225	0	0	0	210
04-599-0040 FICA & MEDICARE	0	234	195	67	0	0	184
04-599-0045 BASIC LIFE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	10,429	2,920	943	0	0	2,794
MISC EXPENSE							
04-599-8002 SUPPLIES	0	43	46,200	0	0	0	100,000
04-599-8014 DUES & PUBLICATIONS	0	0	150	0	0	0	150
04-599-8023 COMPUTER EXPENSE	0	2,996	2,234	0	0	0	5,000
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	4,118	0	6,566	0	0	0	10,000
04-599-8371 UNEMPLOYMENT INSURANCE	0	6	0	0	0	0	0
TOTAL MISC EXPENSE	4,118	3,045	56,650	0	0	0	116,650
TOTAL PRE-TRIAL DIVERSION	4,118	13,474	59,570	943	0	0	119,444
TOTAL EXPENDITURES	4,118	13,474	59,570	943	0	0	119,444
REVENUE OVER/(UNDER) EXPENDITURES	5,874	(787)	(59,570)	1,157	0	0	(119,444)

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

20 -CC REC MGMT

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
20-4100 FEES CC RECORDS MGMT	16,171	18,230	0	13,860	0	0	0
TOTAL FEES & FINES	16,171	18,230	0	13,860	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	16,171	18,230	0	13,860	0	0	0

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

20 -CC REC MGMT
NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			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	1,429	1,189	26,800	1,034	0	0	50,000
20-599-8101 AUTOMATION EXPENSE	0	0	3,200	3,200	0	0	0
TOTAL MISC EXPENSE	1,429	1,189	30,000	4,234	0	0	50,000
TOTAL NON DEPARTMENTAL	1,429	1,189	30,000	4,234	0	0	50,000
TOTAL EXPENDITURES	1,429	1,189	30,000	4,234	0	0	50,000
REVENUE OVER/(UNDER) EXPENDITURES	14,742	17,041	(30,000)	9,626	0	0	(50,000)

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

22 -CC/DC RECORD PRESERV

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>FEES & FINES</u>							
22-4100 CC RECORD PRESERVATION FEES	430	520	0	300	0	0	0
22-4101 DC RECORD PRESERVATION FEE	793	1,911	0	2,629	0	0	0
TOTAL FEES & FINES	1,223	2,431	0	2,929	0	0	0
<u>REIMBURSEMENT & REFUNDS</u>							
22-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<u>MISCELLANEOUS</u>							
22-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	1,223	2,431	0	2,929	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	1,223	2,431	0	2,929	0	0	0

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

23 -DIST CLK REC MGMT

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
23-4100 FEES DIST CLERK REC MGMT	985	805	0	250	0	0	0
TOTAL FEES & FINES	985	805	0	250	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	985	805	0	250	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	985	805	0	250	0	0	0

WHEELER COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 28TH, 2023

24 -DIST CLK TECH FUND

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
24-4100 TECH FEES-DISTRICT CLERK	1,153	889	0	356	0	0	0
24-4101 TECH FEES-COUNTY CLERK	<u>27</u>	<u>54</u>	<u>0</u>	<u>83</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEES & FINES	1,181	943	0	439	0	0	0
REIMBURSEMENT & REFUNDS							
24-4680 MISC REIMBURSEMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
MISCELLANEOUS							
24-4880 MISC REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	1,181	943	0	439	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	1,181	943	0	439	0	0	0

WHEELER COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 28TH, 2023

26 -COURTHOUSE SECURITY

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>FEES & FINES</u>							
26-4100 COURTHOUSE SECURITY FEES	7,645	8,358	0	6,981	0	0	0
TOTAL FEES & FINES	7,645	8,358	0	6,981	0	0	0
<u>REIMBURSEMENT & REFUNDS</u>							
26-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<u>MISCELLANEOUS</u>							
26-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	7,645	8,358	0	6,981	0	0	0

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

26 -COURTHOUSE SECURITY
COURTHOUSE SECURITY

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>MISC EXPENSE</u>							
26-599-8000 CHS INTERNET AUDIO	0	0	0	0	0	0	0
26-599-8001 CHS COPSYN	0	0	22,382	22,382	0	0	20,000
26-599-8002 CHS DOORS	1,123	960	52,618	20,526	0	0	40,000
26-599-8003 CHS CAMERAS	<u>0</u>	<u>2,178</u>	<u>30,000</u>	<u>722</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
TOTAL MISC EXPENSE	1,123	3,138	105,000	43,630	0	0	80,000
TOTAL COURTHOUSE SECURITY	1,123	3,138	105,000	43,630	0	0	80,000
TOTAL EXPENDITURES	1,123	3,138	105,000	43,630	0	0	80,000
REVENUE OVER/ (UNDER) EXPENDITURES	6,522	5,220	(105,000)	(36,649)	0	0	(80,000)

WHEELER COUNTY, TEXAS
APPROVED BUDGET

27 -CNTY WIDE REC MGMT

AS OF: AUGUST 28TH, 2023
FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>FEES & FINES</u>							
27-4100 FEES COUNTY WIDE REC MGMT	176	167	0	148	0	0	0
TOTAL FEES & FINES	176	167	0	148	0	0	0
<u>REIMBURSEMENT & REFUNDS</u>							
27-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<u>MISCELLANEOUS</u>							
27-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	176	167	0	148	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	176	167	0	148	0	0	0

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

28 -JP TECH FUND

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
28-4100 FEES JP2 TECH FUND	3,760	3,002	0	2,460	0	0	0
28-4101 FEES JP1 TECH FUND	676	698	0	437	0	0	0
TOTAL FEES & FINES	4,436	3,700	0	2,898	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	4,436	3,700	0	2,898	0	0	0

28 -JP TECH FUND
JP #1&2

AS OF: AUGUST 28TH, 2023
FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	2022-2023			2023-2024	
	ACTUAL	ACTUAL	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	2,710	4,155	35,000	5,420	0	0	33,000
28-599-8023 JP2 EXPENSE	2,910	2,910	35,000	2,910	0	0	33,000
TOTAL MISC EXPENSE	5,620	7,065	70,000	8,330	0	0	66,000
TOTAL JP #1&2	5,620	7,065	70,000	8,330	0	0	66,000
TOTAL EXPENDITURES	5,620	7,065	70,000	8,330	0	0	66,000
REVENUE OVER/(UNDER) EXPENDITURES	(1,184)	(3,365)	(70,000)	(5,432)	0	0	(66,000)

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

29 -JP SECURITY

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEEES & FINES							
29-4100 FEES JP2 BUILDING SECURITY	125	71	0	46	0	0	0
29-4101 FEES JP1 BUILDING SECURITY	<u>39</u>	<u>56</u>	<u>0</u>	<u>8</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEES & FINES	164	127	0	54	0	0	0
REIMBURSEMENT & REFUNDS							
29-4680 MISC REIMBURSEMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
MISCELLANEOUS							
29-4880 MISC REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	<u>164</u>	<u>127</u>	<u>0</u>	<u>54</u>	<u>0</u>	<u>0</u>	<u>0</u>

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

29 -JP SECURITY
JP SECURITY

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>MISC EXPENSE</u>							
29-599-8003 JP CAMERAS	0	920	25,000	0	0	0	50,000
TOTAL MISC EXPENSE	0	920	25,000	0	0	0	50,000
<hr/>							
TOTAL JP SECURITY	0	920	25,000	0	0	0	50,000
<hr/>							
TOTAL EXPENDITURES	0	920	25,000	0	0	0	50,000
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	164	(793)	(25,000)	54	0	0	(50,000)

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

30 -GRANT FUNDS

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
30-4100 SCAAP AWARD	0	8,158	0	14,916	0	0	0
TOTAL FEES & FINES	0	8,158	0	14,916	0	0	0
TRANSFER IN							
30-4900 TRANSFER IN	0	12,078	0	0	0	0	0
TOTAL TRANSFER IN	0	12,078	0	0	0	0	0
TOTAL REVENUES	0	20,236	0	14,916	0	0	0

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

30 -GRANT FUNDS
SCAAP GRANT

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
30-530-0010 WAGES-PT	0	0	0	0	0	0	0
30-530-0035 RETIREMENT	0	0	0	0	0	0	0
30-530-0040 FICA & MEDICARE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0
CAPITAL OUTLAY							
30-530-1105 VEHICLE PURCHASE	0	10,000	0	0	0	0	0
30-530-1106 CAPITAL PURCHASE	0	0	7,960	7,960	0	0	0
TOTAL CAPITAL OUTLAY	0	10,000	7,960	7,960	0	0	0
MISC EXPENSE							
30-530-8000 SCAAP EXPENSES	0	0	8,540	0	0	0	28,300
30-530-8001 JBI EXPENSE	0	1,795	3,500	3,282	0	0	3,500
TOTAL MISC EXPENSE	0	1,795	12,040	3,282	0	0	31,800
TOTAL SCAAP GRANT	0	11,795	20,000	11,241	0	0	31,800

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

30 -GRANT FUNDS
GRANT FUNDS

DEPARTMENTAL EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			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	0	11,795	20,000	11,241	0	0	31,800
REVENUE OVER/(UNDER) EXPENDITURES	0	8,442	(20,000)	3,675	0	0	(31,800)

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

31 -SHERIFF ASSET FORFEITURE

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
31-4104 ASSET FORFEITURES	11,907	148,400	0	72,941	0	0	0
TOTAL FEES & FINES	11,907	148,400	0	72,941	0	0	0
INTEREST							
31-4500 INTEREST INCOME CKG	224	998	0	3,964	0	0	0
TOTAL INTEREST	224	998	0	3,964	0	0	0
TOTAL REVENUES	12,131	149,398	0	76,905	0	0	0

AS OF: AUGUST 28TH, 2023

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

31 -SHERIFF ASSET FORFEITURE
SHERIFF ASSET FORFEITURE

DEPARTMENTAL EXPENDITURES	2020-2021	2021-2022	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	ACTUAL	ACTUAL	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
31-599-0010 WAGES-PT	0	0	0	0	0	0	10,000
31-599-0035 RETIREMENT	0	0	0	0	0	0	875
31-599-0040 FICA & MEDICARE	0	0	0	0	0	0	765
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	11,640
MISC EXPENSE							
31-599-8002 SUPPLIES	0	7,562	71,575	5,681	0	0	100,000
31-599-8003 BUY MONEY	0	3,000	20,000	(3,760)	0	0	20,000
31-599-8004 K9	0	13,110	16,383	14,347	0	0	20,000
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	0	0	4,000	0	0	0	4,000
31-599-8020 TRAVEL/TRANSPORT	0	0	425	425	0	0	1,000
31-599-8023 COMPUTER EXPENSE	17,988	1,445	0	(500)	0	0	5,000
31-599-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0
31-599-8030 CONF & TRAINING STAFF	1,130	2,127	6,000	1,553	0	0	6,000
31-599-8040 POSTAGE & BOX	0	0	0	0	0	0	0
31-599-8050 UNIFORMS	737	0	843	843	0	0	1,000
31-599-8051 AMMUNITION & WEAPON EXP	0	65,901	11,617	20,295	0	0	15,000
31-599-8090 EQUIP PURCH <\$5000	0	5,960	67,657	2,900	0	0	60,000
31-599-8104 BUILDING MAINTENANCE	1,961	0	0	200	0	0	0
31-599-8106 VEHICLE EXPENSES	2,700	1,309	1,500	6,056	0	0	1,500
TOTAL MISC EXPENSE	24,516	100,413	200,000	48,041	0	0	233,500
TOTAL SHERIFF ASSET FORFEITURE	24,516	100,413	200,000	48,041	0	0	245,140
TOTAL EXPENDITURES	24,516	100,413	200,000	48,041	0	0	245,140
REVENUE OVER/(UNDER) EXPENDITURES	(12,385)	48,985	(200,000)	28,865	0	0	(245,140)

WHEELER COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 28TH, 2023

32 -TRUANCY PREV & DIVER FUND

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
32-4100 FEES JP2 TRUANCY FUND	4,080	3,394	0	2,844	0	0	0
32-4101 FEES JP1 TRUANCY FUND	<u>730</u>	<u>794</u>	<u>0</u>	<u>506</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEES & FINES	4,811	4,187	0	3,350	0	0	0
TOTAL REVENUES	<u>4,811</u>	<u>4,187</u>	<u>0</u>	<u>3,350</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>4,811</u>	<u>4,187</u>	<u>0</u>	<u>3,350</u>	<u>0</u>	<u>0</u>	<u>0</u>

APPROVED BUDGET

AS OF: AUGUST 28TH, 2023

33 -CO SPECIALTY COURT FUND

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>FEES & FINES</u>							
33-4100 CC SPECIALTY COURT FEES	69	272	0	416	0	0	0
33-4101 DC SPECIALTY COURT FEES	144	294	0	461	0	0	0
TOTAL FEES & FINES	213	566	0	877	0	0	0
<hr/>							
TOTAL REVENUES	213	566	0	877	0	0	0
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	213	566	0	877	0	0	0
<hr/>							

WHEELER COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 28TH, 2023

34 -COURT FACILITY FEE FUND

FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023			2023-2024	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
FEES & FINES							
34-4100 COURT FACILITY FEES	0	1,540	0	1,720	0	0	0
TOTAL FEES & FINES	0	1,540	0	1,720	0	0	0
MISCELLANEOUS							
34-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	0	1,540	0	1,720	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	1,540	0	1,720	0	0	0

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Wheeler County _____ 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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,688,447,700
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 23,748,780
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,664,698,920
4.	2022 total adopted tax rate.	\$ 0.36882 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:	\$ 0
	B. 2022 values resulting from final court decisions:	- \$ 0
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 0
	B. 2022 disputed value:	- \$ 0
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

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Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,664,698,920
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value:..... \$ 828,010</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 47,480</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 875,490
11.	<p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value:..... \$ 0</p> <p>B. 2023 productivity or special appraised value:..... - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 875,490
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,663,823,430
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,136,513
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 0
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 6,136,513
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:..... \$ 1,804,357,550</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 0</p> <p>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</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹²..... - \$ 0</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 1,804,357,550

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... \$ 0</p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ 0
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 24,986,560
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,779,370,990
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 1,773,670
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 1,773,670
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 1,777,597,320
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.34521 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ 0.45851 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.36882 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,664,698,920

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 6,139,742
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 0</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 6,139,742
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,777,597,320
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.34539 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>169,136</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>119,432</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00279</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.00033</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ <u>0.00033</u> /\$100</p>	\$ <u>0.00033</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ <u>0</u> /\$100</p>	\$ <u>0</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0</u> /\$100</p>	\$ <u>0</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.34572</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>C. Add Line 40B to Line 39. \$ <u>0.34572</u> /\$100</p>	\$ <u>0.34572</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.35782</u> /\$100

²⁵ Tex. Tax Code 526.0442
²⁶ Tex. Tax Code 526.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate												
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100												
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. <p>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.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector.²⁹</p>	\$ 0												
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	\$ 0												
45.	<p>2023 anticipated collection rate.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">A. Enter the 2023 anticipated collection rate certified by the collector.³⁰</td> <td style="width: 10%; text-align: right;">98.50</td> <td style="width: 10%; text-align: right;">%</td> </tr> <tr> <td>B. Enter the 2022 actual collection rate.</td> <td style="text-align: right;">98.58</td> <td style="text-align: right;">%</td> </tr> <tr> <td>C. Enter the 2021 actual collection rate.</td> <td style="text-align: right;">84.93</td> <td style="text-align: right;">%</td> </tr> <tr> <td>D. Enter the 2020 actual collection rate.</td> <td style="text-align: right;">84.93</td> <td style="text-align: right;">%</td> </tr> </table> <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>	A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰	98.50	%	B. Enter the 2022 actual collection rate.	98.58	%	C. Enter the 2021 actual collection rate.	84.93	%	D. Enter the 2020 actual collection rate.	84.93	%	98.50 %
A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰	98.50	%												
B. Enter the 2022 actual collection rate.	98.58	%												
C. Enter the 2021 actual collection rate.	84.93	%												
D. Enter the 2020 actual collection rate.	84.93	%												
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ 0												
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 1,779,370,990												
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0 /\$100												
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ 0.35782 /\$100												
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100												

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.47514 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,779,370,990
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.45851 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.45851 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.47514 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.47514 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,779,370,990
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.47514 /\$100

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

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.65402 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.17811 /\$100
	C. Subtract B from A.....	\$ 0.47591 /\$100
	D. Adopted Tax Rate.....	\$ 0.48995 /\$100
	E. Subtract D from C.....	\$ -0.01404 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.75938 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.17811 /\$100
	C. Subtract B from A.....	\$ 0.58127 /\$100
	D. Adopted Tax Rate.....	\$ 0.56152 /\$100
	E. Subtract D from C.....	\$ 0.01975 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ 0.70123 /\$100
	B. Unused increment rate (Line 64).....	\$ 0 /\$100
	C. Subtract B from A.....	\$ 0.70123 /\$100
	D. Adopted Tax Rate.....	\$ 0.52312 /\$100
	E. Subtract D from C.....	\$ 0.17811 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.18382 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.65896 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §526.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.45908 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,779,370,990
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.02809 /\$100
71.	2023 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.	\$ 0.48717 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.48995 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,663,823,430
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,777,597,320
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §26.042(f)

⁴⁶ Tex. Tax Code §26.042(c)

⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.65896 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.45851 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

- Voter-approval tax rate.** \$ 0.65896 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

- De minimis rate.** \$ 0.48717 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ▶ Cindy Brown
 Printed Name of Taxing Unit Representative

sign here ▶ Cindy Brown Taxing Unit Representative 8-7-2023 Date

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

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Wheeler County, _____ **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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,688,447,700
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 23,748,780
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,664,698,920
4.	2022 total adopted tax rate.	\$ 0.06087 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:..... \$ 0	
	B. 2022 values resulting from final court decisions:..... - \$ 0	
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:..... \$ 0	
	B. 2022 disputed value:..... - \$ 0	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,664,698,920
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ 828,010</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 47,480</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 875,490
11.	<p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value: \$ 0</p> <p>B. 2023 productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 875,490
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,663,823,430
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,012,769
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 0
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,012,769
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 1,804,357,550</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>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</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 1,804,357,550

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>0</u> B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>0</u>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>24,986,560</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,779,370,990</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>0</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>0</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,779,370,990</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.05691</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.45851</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.06087</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,664,698,920</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,013,302
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 0</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0..... - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 1,013,302
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,779,370,990
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.05694 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	<p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ /\$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 If not applicable or less than zero, enter 0.	
	<p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose..... - \$ 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 If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.05694</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.05694</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.05893</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ <u>0</u> /\$100</p>
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>0</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>0</u></p>	<p>\$ <u>0</u></p>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	<p>\$ <u>0</u></p>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	<p>\$ <u>0</u></p>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>98.50</u> %</p> <p>B. Enter the 2022 actual collection rate. <u>98.58</u> %</p> <p>C. Enter the 2021 actual collection rate. <u>84.93</u> %</p> <p>D. Enter the 2020 actual collection rate. <u>84.93</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	<p><u>98.50</u> %</p>
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	<p>\$ <u>0</u></p>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	<p>\$ <u>1,779,370,990</u></p>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	<p>\$ <u>0</u> /\$100</p>
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	<p>\$ <u>0.05893</u> /\$100</p>
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ _____ /\$100</p>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.47514 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,779,370,990
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.45851 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.45851 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.47514 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.47514 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,779,370,990
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.47514 /\$100

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

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.65402 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.17811 /\$100
	C. Subtract B from A.....	\$ 0.47591 /\$100
	D. Adopted Tax Rate.....	\$ 0.48995 /\$100
	E. Subtract D from C.....	\$ -0.01404 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.75938 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.17811 /\$100
	C. Subtract B from A.....	\$ 0.58127 /\$100
	D. Adopted Tax Rate.....	\$ 0.56152 /\$100
	E. Subtract D from C.....	\$ 0.01975 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ 0.70123 /\$100
	B. Unused increment rate (Line 64).....	\$ 0 /\$100
	C. Subtract B from A.....	\$ 0.70123 /\$100
	D. Adopted Tax Rate.....	\$ 0.52312 /\$100
	E. Subtract D from C.....	\$ 0.17811 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.18382 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.65896 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.45908 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,779,370,990
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.02809 /\$100
71.	2023 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.	\$ 0.48717 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.48995 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,663,823,430
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,777,597,320
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.65896 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.45851 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27
- Voter-approval tax rate.** \$ 0.65896 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67
- De minimis rate.** \$ 0.48717 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ▶ Cindy Brown

 Printed Name of Taxing Unit Representative

sign here ▶ *Cindy Brown*

 Taxing Unit Representative

8-7-2023

 Date

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

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Wheeler County, _____ 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.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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,688,447,700
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 27,235,850
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,661,211,850
4.	2022 total adopted tax rate.	\$ 0.06026 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:..... \$ 0	
	B. 2022 values resulting from final court decisions:..... - \$ 0	
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:..... \$ 0	
	B. 2022 disputed value:..... - \$ 0	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,661,211,850
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value:..... \$ 828,010</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 47,480</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 875,490
11.	<p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value:..... \$ 0</p> <p>B. 2023 productivity or special appraised value:..... - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 875,490
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,660,336,360
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,000,518
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 0
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,000,518
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:..... \$ 1,804,357,550</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>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</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 1,804,357,550

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>0</u> B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>0</u>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>28,407,020</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,775,950,530</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>1,773,670</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>1,773,670</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,774,176,860</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.05639</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.45851</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.06026</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,661,211,850</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,001,046
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 0</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 1,001,046
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,774,176,860
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.05642 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	<p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$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 If not applicable or less than zero, enter 0.	
	<p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 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 §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.05642</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.05642</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.05839</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0 /\$100</p>
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 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.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	<p>\$ 0</p>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	<p>\$ 0</p>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 98.50 %</p> <p>B. Enter the 2022 actual collection rate. 98.59 %</p> <p>C. Enter the 2021 actual collection rate. 84.93 %</p> <p>D. Enter the 2020 actual collection rate. 84.93 %</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>98.50 %</p>
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	<p>\$ 0</p>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	<p>\$ 1,775,950,530</p>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	<p>\$ 0 /\$100</p>
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	<p>\$ 0.05839 /\$100</p>
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ /\$100</p>

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 25.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.47514 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,779,370,990
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.45851 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.45851 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.47514 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.47514 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,779,370,990
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.47514 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.65402 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.17811 /\$100
	C. Subtract B from A.....	\$ 0.47591 /\$100
	D. Adopted Tax Rate.....	\$ 0.48995 /\$100
	E. Subtract D from C.....	\$ -0.01404 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.75938 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.17811 /\$100
	C. Subtract B from A.....	\$ 0.58127 /\$100
	D. Adopted Tax Rate.....	\$ 0.56152 /\$100
	E. Subtract D from C.....	\$ 0.01975 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ 0.70123 /\$100
	B. Unused increment rate (Line 64).....	\$ 0 /\$100
	C. Subtract B from A.....	\$ 0.70123 /\$100
	D. Adopted Tax Rate.....	\$ 0.52312 /\$100
	E. Subtract D from C.....	\$ 0.17811 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.18382 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.65896 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.45908 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,779,370,990
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.02809 /\$100
71.	2023 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.	\$ 0.48717 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.48995 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,663,823,430
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,777,597,320
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §26.042(f)

⁴⁶ Tex. Tax Code §26.042(c)

⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.65896 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.45851 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.65896 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

De minimis rate. \$ 0.48717 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ▶ Cindy Brown

 Printed Name of Taxing Unit Representative

sign here ▶ *Cindy Brown*

 Taxing Unit Representative

8-7-2023

 Date

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