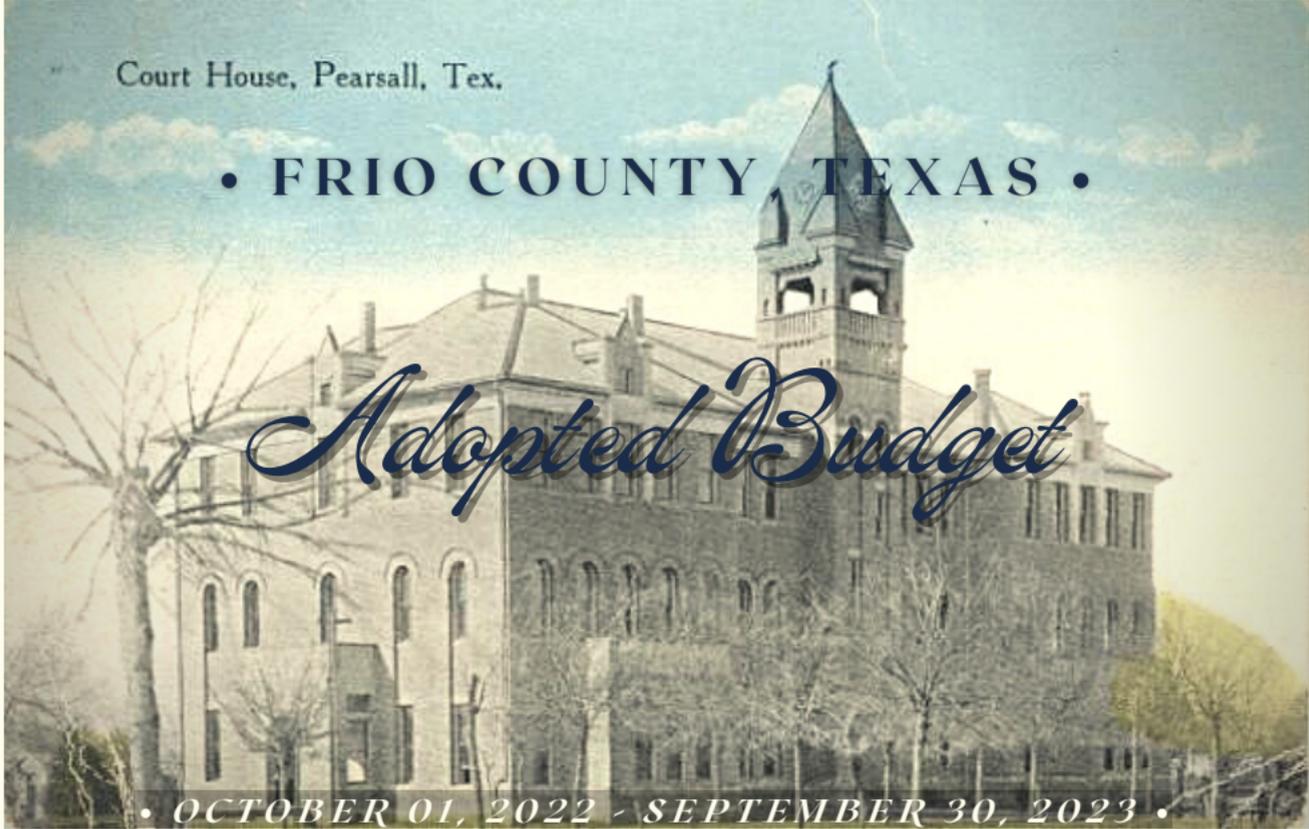




Court House, Pearsall, Tex.

• FRIO COUNTY TEXAS •



Adopted Budget

• OCTOBER 01, 2022 - SEPTEMBER 30, 2023 •





FRIO COUNTY, TEXAS ADOPTED BUDGET

OCTOBER 1, 2022 - SEPTEMBER 30, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,402,383 which is a 2.185416 percent increase from last year's budget.

**Frio County Commissioners' Court
September 12, 2022**

Frio County, Texas
Budget Year From October 1, 2022 - September 30, 2023
Adopted Budget

This proposed budget will raise more revenue from property taxes than last year's budget by an amount of \$2,402,383 which is a 2.1854 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 \$279,422.

The budget was adopted by the Commissioners' Court of Frio County as of September 12, 2022 with the record vote of each member of Commissioners' Court voting:

YEAS: Joe Vela, Commissioner Pct. 1; Richard Graf, Commissioner Pct. 2; Arnulfo C. Luna, County Judge; Raul Carrizales III, Commissioner Pct. 3; Jose Asuncion, Commissioner Pct. 4.

	2021	2022
<u>Property Tax Rate:</u>	0.5968	0.5968
<u>No-New -Revenue Tax Rate:</u>	0.6674	0.5419
<u>No-New-Revenue M&O Tax Rate:</u>	0.6686	0.5380
<u>Voter-Approval Tax Rate:</u>	0.6799	0.6614
<u>The Debt Rate:</u>	0.0076	0.0064
<u>Debt Obligation:</u>		<u>596,777</u>

Frio County Commissioners' Court
September 12, 2022

**AN ORDER LEVYING A TAX RATE FOR FRIO COUNTY
FOR THE YEAR 2022**

BE IT ORDERED by the Commissioners Court of Frio County that "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE." "THE TAX RATE WILL EFFECTIVELY BE RAISED BY 10.94 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 BY APPROXIMATELY \$7.60."

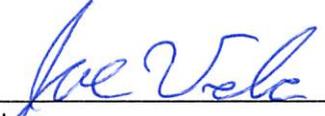
We, the Commissioners Court of Frio County, do hereby levy or adopt the rate on \$100 valuation for this county for the tax year 2022 as follows:

General Fund	<u>.4176</u>
I&S	<u>.0064</u>
Road & Bridge (General)	<u>.1295</u>
Total (General)	<u>.5535</u>
Farm to Market/Lat. Rd.	<u>.0433</u>
TOTAL TAX RATE	<u>.5968</u>

The Tax Assessor-Collector is hereby authorized to assess and collect taxes of **FRIO COUNTY** on this 12TH day of **September, 2022**, and was executed in duplicate.



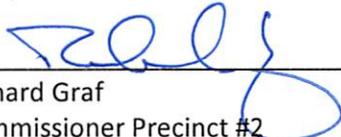
Arnulfo Luna
County Judge



Joe Vela
Commissioner Precinct #1

FILED
At 16:05 o'clock A M
This 13 day of September 2022

Aaron T. Ibarra
Clerk County Court FRIO COUNTY, TX



Richard Graf
Commissioner Precinct #2

ATTEST: BY:  _____



Raul Carrizales III
Commissioner Precinct #3



Aaron Ibarra
County Clerk



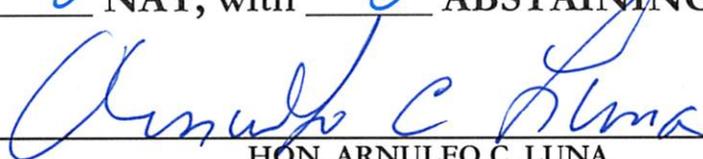
Jose Asuncion
Commissioner Precinct #4

BUDGET OF FRIO COUNTY, TEXAS
BUDGET YEAR FROM OCTOBER 1, 2022 - SEPTEMBER 30, 2023

Be it hereby resolved by the Commissioners' Court of Frio County, Texas, that the Frio County Budget for the fiscal year 2022-2023 is approved as attached.

PASSED THIS 12TH DAY OF SEPTEMBER, 2022, with the following members of the court voting:

5 AYE, 0 NAY, with 0 ABSTAINING, and 0 ABSENT.



HON. ARNULFO C. LUNA
County Judge



HON. JOE VELA
Commissioner, Precinct No. 1



HON. RICHARD GRAF
Commissioner, Precinct No. 2



HON. RAUL CARRIZALES
Commissioner, Precinct No. 3



HON. JOSE ASUNCION
Commissioner, Precinct No. 4



HON. AARON IBARRA
Frio County Clerk
Ex officio Clerk of the Frio County Commissioners' Court

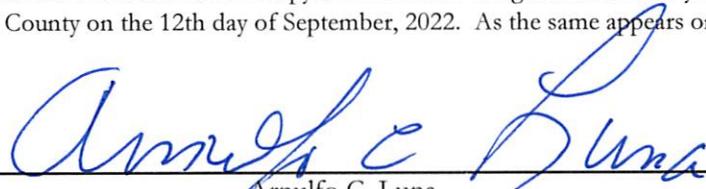
FILED
At 10:06 o'clock A M
This 13 day of September 2022

Aaron T. Ibarra
Clerk County Court FRIO COUNTY, TX
BY:  DEPUTY

BUDGET CERTIFICATE
BUDGET OF FRIO COUNTY, TEXAS
BUDGET YEAR FROM OCTOBER 1, 2022 - SEPTEMBER 30, 2023

THE STATE OF TEXAS:
COUNTY OF FRIO

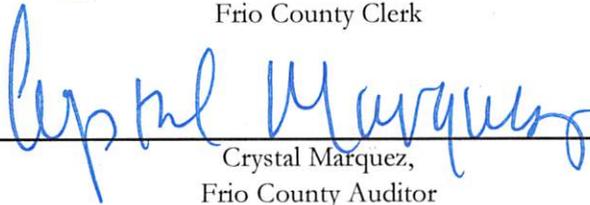
We, the undersigned, do hereby certify that the attached is a true and correct copy of the Annual Budget for the fiscal year 2022-2023 for Frio County, Texas as passed and approved by the Commissioners' Court of said County on the 12th day of September, 2022. As the same appears on file in the office of the County Clerk of said County.



Arnulfo C. Luna,
Frio County Judge



Aaron Ibarra,
Frio County Clerk

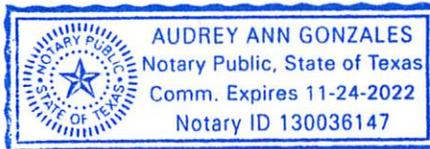


Crystal Marquez,
Frio County Auditor

SUBSCRIBED AND SWORN TO BEFORE ME, the undersigned authority, this the 12th day of September, 2022.



Notary Public,
Frio County, Pearsall, Texas



FILED
At 10:07 o'clock A M
This 13th day of September 2022
Aaron T. Ibarra
Clerk County Court FRIO COUNTY, TX
BY:  DEPUTY

Frio County, Texas
2022-2023 Adopted Budget
Tax Rate Schedule

Year Beginning	General Fund	Interest & Sinking	IHC Fund	Road & Bridge Fund	Sub-Total	Lateral Road	Total Rate
2002	0.6175		0.0172	0.0725	0.7072	0.0567	0.7639
2003	0.6726		0.0172	0.0199	0.7097	0.0514	0.7611
2004	0.6579		0.0172	0.0213	0.6964	0.0503	0.7467
2005	0.5860		0.0100	0.1267	0.7227	0.0492	0.7719
2006	0.5938		0.0100	0.1037	0.7075	0.0455	0.7530
2007	0.5715	0.0175	0.0100	0.1084	0.7074	0.0415	0.7489
2008	0.4914	0.0100	0.0089	0.1316	0.6419	0.0466	0.6885
2009	0.5585	0.0098	0.0088	0.0644	0.6416	0.0403	0.6819
2010	0.5031	0.0073	0.0074	0.1038	0.6216	0.0390	0.6606
2011	0.5045	0.0065	0.0068	0.1038	0.6216	0.0390	0.6606
2012	0.4962	0.0273	0.0047	0.1046	0.6328	0.0278	0.6606
2013	0.4595	0.0141	0.0034	0.0890	0.5660	0.0308	0.5968
2014	0.4503	0.0143	0.0025	0.0991	0.5662	0.0306	0.5968
2015	0.2914	0.0141	0.0019	0.1963	0.5037	0.0931	0.5968
2016	0.4222	0.0193	0.0005	0.1085	0.5505	0.0463	0.5968
2017	0.4101	0.0269	0.0001	0.1096	0.5467	0.0501	0.5968
2018	0.4549	0.0044	0.0000	0.0942	0.5535	0.0433	0.5968
2019	0.4240	0.0000	0.0000	0.1295	0.5535	0.0433	0.5968
2020	0.4270	0.0000	0.0000	0.1265	0.5535	0.0433	0.5968
2021	0.4164	0.0076	0.0000	0.1295	0.5535	0.0433	0.5968
2022	0.4176	0.0064	0.0000	0.1295	0.5535	0.0433	0.5968

Tax Levy @ 95% Collection Rate

FRIO COUNTY, TEXAS
COUNTY OFFICIALS 2022

Russell Wilson	218th Judicial District Judge
Lynn Ellison	81st Judicial District Judge
Arnulfo C. Luna	County Judge
Jose "Joe" Vela	Commissioner Pct. 1
Richard Graf	Commissioner Pct. 2
Raul Carrizales III	Commissioner Pct. 3
Jose Asuncion	Commissioner Pct. 4
Michael "Mike" Morse	Sheriff
Joseph Sindon	County Attorney
Shanna Gates	Justice of the Peace Pct. 1
James Sindon	Justice of the Peace Pct. 2
Susana Ruiz-Belding	Justice of the Peace Pct. 3
Jack Proctor Jr.	Justice of the Peace Pct. 4
Jose "Joe" Ramirez	Constable Pct. 1
Rodolfo "Rudy" Ortegon Jr.	Constable Pct. 2
Raul Daniel Zapata	Constable Pct. 3
Rene Lozano	Constable Pct. 4
Oflia Trevino	District Clerk
Aaron Ibarra	County Clerk
Anna Alaniz	Tax Assessor-Collector
Pedro "Pete" Martinez	Treasurer
Crystal Marquez	County Auditor
Audrey Gossett Louis	81st District Attorney

Frio County, Texas
2022-2023 Adopted Budget
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District Clerk	9	100
Justice of Peace #1	10	100
Justice of Peace #2	11	100
Justice of Peace #3	12	100
Justice of Peace #4	13	100
County Attorney	14	100
Election	15	100
County Auditor	16	100
County Treasurer	17	100
Tax Collector	18	100
Facilities Management	19	100
Courthouse Security	21	100
Emergency Medical Services	22	100
Constable Precinct #1	23	100
Constable Precinct #2	24	100
Constable Precinct #3	25	100
Constable Precinct #4	26	100
Jail	27	100
Sheriff's Department	29	100
Juvenile Corrections	30	100
Highway Patrol	31	100
Game Warden	32	100
Criminal Intel/Service	33	100
Health & Welfare	34	100
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Other Funds

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100-GENERAL FUND
 REVENUES

		2021-2022			2022-2023			
		2019-2020	2020-2021	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>TAXES & FEES</u>								
100-40000.4100	AD VALOREM TAXES - CURR	8,159,014	8,567,994	8,033,504	7,694,772	0	9,151,469	9,151,469
100-40000.4101	AD VALOREM TX-DELINQUEN	423,400	472,402	210,077	975,707	835,288	210,077	210,077
100-40000.4102	MIXED DRINK TAXES	3,875	7,479	2,500	6,437	9,902	2,500	2,500
100-40000.4103	SALES TAXES	1,788,941	1,380,915	1,750,000	1,399,096	1,053,130	1,750,000	1,750,000
100-40000.4106	BINGO TAXES	0	0	500	0	0	500	500
100-40000.4112	PILOT PAYMENT-TAX ABATE	0	0	94,300	94,300	0	94,300	94,300
TOTAL TAXES & FEES		10,375,230	10,428,791	10,090,881	10,170,312	1,898,320	11,208,847	11,208,847
<u>LICENSES & PERMITS</u>								
<u>GRANTS</u>								
100-40000.4331	911 ADDRESSING POOL FUN	0	0	250	0	0	250	250
100-40000.4339	STATE SUPP CO ATTNYSAL	0	48,999	23,333	0	256,663	23,333	23,333
100-40000.4340	STATE SUPP CO JUDGE SAL	25,544	25,538	25,200	25,391	58,718	25,200	25,200
100-40000.4341	TASK FORCE -INDIGENT DE	20,456	29,712	12,000	24,569	75,004	12,000	12,000
100-40000.4343	LEOSE ALLOCATION -SHERI	3,301	2,960	3,000	2,351	0	3,000	3,000
100-40000.4344	LEOSE ALLOC - CONST#1	865	90	1,000	0	990	1,000	1,000
100-40000.4345	LEOSE ALLOC - CONST#2	831	1,333	1,000	1,198	0	1,000	1,000
100-40000.4346	LEOSE ALLOC - CONST#3	775	0	1,000	0	0	1,000	1,000
100-40000.4347	LEOSE ALLOC - CONST#4	90	360	1,000	100	2,970	1,000	1,000
100-40000.4356	INTEROPERABLE COMMUNICA	0	61,787	0	0	0	0	0
100-40000.4361	OPERATION STONEGARDEN G	0	153,554	376,409	154,248	0	103,028	103,028
100-40000.4368	WALMART COMMUNITY GRANT	0	0	1,000	1,000	0	0	0
100-40000.4369	TBHF-COURT RECS PRESERV	0	8,000	0	0	0	0	0
100-40000.4370	BODY ARMOR GRANT	0	0	0	0	0	22,475	22,475
100-40000.4371	BODY WORN CAMERA PROGRA	0	0	14,416	0	0	0	0
100-40000.4372	2020 HAVA ELECTION SEC.	120,000	0	0	0	0	0	0
TOTAL GRANTS		171,862	332,332	459,608	208,857	394,344	193,286	193,286
<u>OTHER REVENUE</u>								
100-40000.4512	COURTHOUSE SECURITY FEE	24,526	14,971	18,540	10,995	24,117	18,540	18,540
100-40000.4513	RECORDS MANAGEMENT	12,055	7,871	0	0	25,223	0	0
100-40000.4515	COURT FACILITY FEE FUND	0	0	4,000	0	0	4,000	4,000
TOTAL OTHER REVENUE		36,581	22,842	22,540	10,995	49,340	22,540	22,540
<u>INTEREST</u>								
100-40000.4600	INTEREST ON INVESTMENT	61,721	35,859	18,000	9,315	41,151	18,000	18,000
100-40000.4601	INTEREST	60,917	44,885	30,000	9,863	55,786	30,000	30,000
100-40000.4602	REFUNDS	44,734	73,270	5,000	3,523	190,803	5,000	5,000
100-40000.4605	BOND FORFEITURES - CO C	0	0	30,000	0	0	30,000	30,000
100-40000.4610	INTERGOVERNMENTAL REVEN	0	0	5,000	20,275	0	5,000	5,000
TOTAL INTEREST		167,372	154,014	88,000	42,975	287,740	88,000	88,000

100-GENERAL FUND
 REVENUES

(----- 2021-2022 -----)(----- 2022-2023 -----)

	2019-2020 ACTUAL	2020-2021 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
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MISCELLANEOUS REVENUE

100-40000.4803	EXCESS CONSTITUTIONAL C	344	0	100	0	0	100	100
100-40000.4804	SHERIFF FEES	7,485	9,183	12,500	4,246	34,383	12,500	12,500
100-40000.4813	LAW LIBRARY	3,031	1,505	1,500	980	2,695	1,500	1,500
100-40000.4815	TAX OFFICE COLLECTION C	0	133,230	166,334	121,990	0	166,334	166,334
100-40000.4839	FRIO COUNTY CLERK REVEN	282,990	151,609	175,000	134,084	265,313	175,000	175,000
100-40000.4840	DISTRICT CLERK REVENUES	179,704	97,327	100,000	83,076	157,586	100,000	100,000
100-40000.4841	JUSTICE OF PEACE #1 REV	59,569	26,683	60,000	18,083	50,196	60,000	60,000
100-40000.4842	JUSTICE OF PEACE #2 REV	43,388	23,646	20,000	17,242	28,336	20,000	20,000
100-40000.4843	JUSTICE OF PEACE #3 REV	24,666	17,576	20,000	13,769	23,677	20,000	20,000
100-40000.4844	JUSTICE OF PEACE #4 REV	17,641	9,907	20,000	8,609	20,137	20,000	20,000
100-40000.4845	CHILD PASSENGER SAFETY	0	0	1,000	0	0	1,000	1,000
100-40000.4846	INMATE TRANSPORT REIMBU	0	0	500	0	0	500	500
100-40000.4847	BILLING NON-COUNTY BEDS	26,200	9,800	22,000	10,250	15,950	137,000	137,000
100-40000.4854	MAP & SIGN PROCEEDS	155	0	0	0	0	0	0
100-40000.4856	TOBACCO SETTLEMENT	2,254	2,377	2,000	2,347	0	2,000	2,000
100-40000.4857	JUROR REIMBURSEMENT	782	1,462	4,000	5,984	0	4,000	4,000
100-40000.4861	CAPITAL CREDITS UNCLAIM	0	0	1,000	0	0	1,000	1,000
100-40000.4865	MISCELLANEOUS REVENUE	169,214	71,049	15,000	67,913	550	15,000	15,000
100-40000.4866	PROCEEDS INSURANCE CLAI	62,111	89,600	15,000	39,059	495,691	15,000	15,000
100-40000.4867	LEASES RENTALS	3,000	3,000	3,000	2,500	2,750	3,000	3,000
100-40000.4868	VOTING MACHINE RENTALS	8,451	7,800	5,000	1,500	0	5,000	5,000
100-40000.4871	EMS/PEARSALL	0	0	0	0	0	75,000	75,000
100-40000.4872	VENDING MACHINE REVENUE	0	500	1,000	0	0	1,000	1,000
100-40000.4873	EMS / PISD	0	0	0	0	0	25,000	25,000
100-40000.4875	ELECTION SUPPORT REIMBU	0	0	0	0	0	10,000	10,000
100-40000.4886	CONSTABLE PCT #2 - ABV	0	0	1,500	0	0	1,500	1,500
100-40000.4888	WELLNESS PROGRAM	1,275	2,275	1,531	1,275	0	1,275	1,275
100-40000.4890	INSURANCE REFUNDS	24,736	26,943	15,000	26,407	0	15,000	15,000
100-40000.4891	CORONAVIRUS RELIEF FUND	120,634	203,162	0	0	0	0	0
100-40000.4892	2020 CARES ACT REVENUE	13,225	0	0	0	0	0	0
100-40000.4893	CAMINO REAL REIMBURSEME	0	0	300,000	0	0	300,000	300,000
100-40000.4898	DONATIONS	0	0	10,500	9,719	0	13,000	13,000
100-40000.4899	DILLEY ISD	0	0	0	0	0	38,196	38,196
TOTAL MISCELLANEOUS REVENUE		1,050,856	888,633	973,465	569,033	1,097,263	1,238,905	1,238,905

OTHER FINANCING SOURCES

100-40000.4902	SALE OF FIXED ASSETS	0	16,949	84,000	133,996	0	84,000	84,000
100-40000.4990	TRANSFER IN-GEN FUND BA	0	0	2,362,458	0	0	2,359,343	2,359,343
	TRANSFER IN-LEOSE-SO	1	5,000.00					5,000
	TRANSFER IN-LEOSE-C1	1	3,000.00					3,000
	TRANSFER IN-LEOSE-C2	1	2,000.00					2,000
	TRANSFER IN-LEOSE-C3	1	2,000.00					2,000
	TRANSFER IN-LEOSE-C4	1	500.00					500
	TRANSE IN-SHERIFF ABV	1	300,000.00					300,000
	TRANSE IN-CON-PCT2 ABV	1	13,000.00					13,000
	TRANSFER IN WALMART COM	1	1,000.00					1,000
	BLDG MAINT - CONSULTANT	1	200,000.00					200,000
	BLDG MAINT - BLDG IMPRO	1	1,165,000.00					1,165,000

100-GENERAL FUND
 COMMISSIONERS COURT
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
100-52001.5101 SALARIES - COUNTY JUDGE	65,656	65,405	65,154	57,887	60,644	77,486	77,486
100-52001.5103 SALARIES - CO. JUDGES S	25,394	25,297	25,200	22,389	23,455	25,200	25,200
100-52001.5115 SALARIES - CLERICAL	39,123	39,410	39,324	34,758	36,481	47,830	47,830
EXECUTIVE ADMINISTRATIV 1	47,830.16						47,830
100-52001.5119 PART TIME CLERICAL	12,577	14,495	15,816	13,816	2,414	15,001	15,001
PART TIME #1 COUNTY JUD 1	15,000.00						15,000
PART TIME #2 DRIVERS LI 1	1.00						1
100-52001.5122 SALARIES - GRANT WRITER	27,382	17,273	0	0	38,001	0	0
100-52001.5131 PAYROLL TAXES	11,537	10,438	11,130	9,712	8,404	12,662	12,662
100-52001.5141 GROUP INSURANCE	21,114	18,929	18,237	16,549	16,550	18,614	18,614
100-52001.5151 CO RETIREMENT CONTRIBUT	13,434	12,208	14,926	12,884	10,105	13,381	13,381
100-52001.5156 COUNTY RETIREMENT SUPPL	582	506	506	475	427	391	391
100-52001.5161 WORKERS COMP INSURANCE	362	261	567	263	718	646	646
100-52001.5171 UNEMPLOYMENT	693	396	433	660	0	484	484
TOTAL PERSONNEL SERVICES	217,854	204,617	191,294	169,393	197,198	211,696	211,696
<u>SUPPLIES</u>							
100-52001.5201 OFFICE SUPPLIES	795	2,475	2,500	942	0	2,900	2,900
100-52001.5212 LEGAL & PROFESSIONAL	143,958	238,247	250,000	99,219	362,255	175,000	175,000
100-52001.5220 PURCHASES-NON CAPITALIZ	695	326	3,000	1,674	2,310	3,000	3,000
100-52001.5252 MEMBERSHIP FEES	4,037	4,641	5,000	4,279	2,200	5,000	5,000
100-52001.5263 ADVERTISING & LEGAL NOT	2,344	1,247	1,500	1,232	3,003	2,500	2,500
100-52001.5291 DONATION EXPENSES	0	0	0	0	0	5,000	5,000
100-52001.5292 MISCELLANEOUS SUPPLIES	844	3,524	4,500	1,318	0	2,000	2,000
TOTAL SUPPLIES	152,673	250,460	266,500	108,663	369,767	195,400	195,400
<u>MAINTENANCE & REPAIRS</u>							
100-52001.5378 EQUIPMENT RENTAL EXPENS	3,114	3,237	4,700	4,224	2,855	3,200	3,200
100-52001.5381 CELL PHONES	638	566	1,000	479	7	1,000	1,000
100-52001.5382 DATA PROCESSING EXPENSE	4,182	2,694	2,500	3,070	2,167	2,500	2,500
100-52001.5384 POSTAGE & FREIGHT EXPEN	216	139	720	85	720	720	720
100-52001.5386 TELEPHONE/OTHER COMMUNI	1,127	985	1,080	1,091	1,089	1,080	1,080
100-52001.5390 TRAVEL / MILEAGE EXPENS	126	586	1,000	281	(1,387)	3,500	3,500
100-52001.5392 PRINTING & COPYING	103	0	600	0	0	1,000	1,000
100-52001.5394 CONFERENCES & ASSOCIATI	1,135	1,600	2,661	75	0	3,000	3,000
100-52001.5397 MEALS & LODGING (61)		2,329	1,185	170	0	3,600	3,600
TOTAL MAINTENANCE & REPAIRS	10,580	12,136	15,446	9,475	5,450	19,600	19,600
<u>SUNDRIES</u>							
100-52001.5500 INSURANCE & BONDING PRE	1,444	1,562	1,800	1,001	550	1,800	1,800
100-52001.5510 CONTINGENCIES	78,680	0	264,868	126,060	0	361,178	306,178
100-52001.5511 CONTINGENCIES - SALARIE	0	0	0	0	0	25,000	25,000
TOTAL SUNDRIES	80,124	1,562	266,668	127,061	550	387,978	332,978
TOTAL COMMISSIONERS COURT	461,230	468,775	739,908	414,593	572,965	814,673	759,673

100-GENERAL FUND
 COUNTY CLERK
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	2021-2022			2022-2023	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
100-52101.5101 SALARIES - COUNTY CLERK	58,282	58,059	57,837	51,386	53,833	59,465	59,465
100-52101.5115 SALARIES - DEPUTIES	110,247	111,602	112,420	95,216	103,156	115,542	115,542
CHIEF DEPUTY	1 42,238.20						42,238
CLERK III	1 39,404.91						39,405
CLERK II	1 33,898.83						33,899
100-52101.5131 PAYROLL TAXES	12,485	12,491	13,025	11,392	10,155	13,388	13,388
100-52101.5141 GROUP INSURANCE	35,189	33,390	36,474	32,128	25,244	37,229	37,229
100-52101.5151 CO RETIREMENT CONTRIBUT	15,364	15,871	19,597	16,413	12,642	15,558	15,558
100-52101.5156 COUNTY RETIREMENT SUPPL	668	657	664	605	534	455	455
100-52101.5161 WORKERS COMP INSURANCE	330	314	664	314	863	683	683
100-52101.5171 UNEMPLOYMENT	6,277	812	1,328	1,715	0	1,348	1,348
TOTAL PERSONNEL SERVICES	238,842	233,196	242,008	209,169	206,427	243,667	243,667
<u>SUPPLIES</u>							
100-52101.5201 OFFICE SUPPLIES	3,651	6,165	3,500	2,784	22,612	3,500	3,500
100-52101.5220 PURCHASES-NON CAPITALIZ	6,271	1,680	1,410	1,404	0	4,000	4,000
100-52101.5263 ADVERTISING & LEGAL NOT	228	212	550	498	0	550	550
TOTAL SUPPLIES	10,151	8,058	5,460	4,686	22,612	8,050	8,050
<u>MAINTENANCE & REPAIRS</u>							
100-52101.5371 OFFICE EQUIPMENT REPAIR	120	0	200	0	0	200	200
100-52101.5378 EQUIPMENT RENTAL EXPENS	5,766	5,766	5,800	5,060	5,286	5,800	5,800
100-52101.5382 DATA PROCESSING EXPENSE	23,022	27,131	25,590	25,532	26,337	28,000	28,000
100-52101.5384 POSTAGE & FREIGHT EXPEN	1,200	1,229	1,500	765	1,064	1,500	1,500
100-52101.5390 TRAVEL / MILEAGE EXPENS	0	679	2,000	1,709	0	2,000	2,000
100-52101.5392 PRINTING & COPYING	1,624	2,982	1,900	1,349	0	3,000	3,000
100-52101.5394 CONFERENCES & ASSOCIATI	295	1,150	1,500	1,660	0	2,500	2,500
100-52101.5397 MEALS & LODGING	0	2,988	4,600	4,179	0	2,500	2,500
TOTAL MAINTENANCE & REPAIRS	32,027	41,926	43,090	40,254	32,686	45,500	45,500
<u>SERVICES</u>							
100-52101.5401 CONSULTANT & CONTRACTED	0	0	0	0	0	194,535	194,535
TOTAL SERVICES	0	0	0	0	0	194,535	194,535
<u>SUNDRIES</u>							
100-52101.5500 INSURANCE & BONDING PRE	1,544	1,633	2,000	1,001	550	2,000	2,000
TOTAL SUNDRIES	1,544	1,633	2,000	1,001	550	2,000	2,000
TOTAL COUNTY CLERK	282,564	284,814	292,558	255,110	262,275	493,752	493,752

100-GENERAL FUND
 EMERGENCY MGMT / 911 MAP
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
PERSONNEL SERVICES							
100-52201.5101 SALARIES - ADMINISTRATO	55,422	55,211	55,000	48,865	51,192	58,664	58,664
100-52201.5131 PAYROLL TAXES	4,098	4,100	4,208	3,788	3,460	4,488	4,488
100-52201.5141 GROUP INSURANCE	9,180	9,176	9,118	8,415	8,415	9,307	9,307
100-52201.5151 CO RETIREMENT CONTRIBUT	5,051	5,181	6,331	5,473	4,296	5,215	5,215
100-52201.5156 COUNTY RETIREMENT SUPPL	220	215	215	202	182	153	153
100-52201.5161 WORKERS COMP INSURANCE	1,090	1,035	2,189	1,035	2,847	2,335	2,335
100-52201.5171 UNEMPLOYMENT	641	404	429	614	0	452	452
TOTAL PERSONNEL SERVICES	75,702	75,322	77,489	68,391	70,391	80,613	80,613
SUPPLIES							
100-52201.5201 OFFICE SUPPLIES	0	1,671	2,000	844	385	2,000	2,000
100-52201.5212 LEGAL & PROFESSIONAL	100	0	100	0	0	100	100
100-52201.5220 PURCHASES-NON CAPITALIZ	0	1,262	2,500	1,654	0	2,500	2,500
TOTAL SUPPLIES	100	2,933	4,600	2,498	385	4,600	4,600
MAINTENANCE & REPAIRS							
100-52201.5382 DATA PROCESSING EXPENSE	0	686	10,000	2,049	4,433	10,000	10,000
100-52201.5384 POSTAGE & FREIGHT EXPEN	14	36	50	53	220	50	50
100-52201.5386 TELEPHONE/OTHER COMMUNI	575	532	950	525	23	950	950
100-52201.5390 TRAVEL / MILEAGE EXPENS	0	0	750	0	0	750	750
100-52201.5395 EDUCATION & TRAINING	1,511	1,000	750	0	0	750	750
100-52201.5397 MEALS & LODGING	0	0	1,000	0	0	1,000	1,000
TOTAL MAINTENANCE & REPAIRS	2,100	2,254	13,500	2,627	4,676	13,500	13,500
SUNDRIES							
100-52201.5500 INSURANCE & BONDING PRE	0	0	50	0	0	50	50
TOTAL SUNDRIES	0	0	50	0	0	50	50
TOTAL EMERGENCY MGMT / 911 MAP	77,903	80,510	95,639	73,516	75,451	98,763	98,763

100-GENERAL FUND
 COUNTY COURT
 DEPARTMENTAL EXPENDITURES

		2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>SUPPLIES</u>								
100-53002.5212	LEGAL FEES - COURT APPO	6,400	14,300	25,000	6,100	9,900	20,000	20,000
100-53002.5236	COURT COSTS	0	577	1,000	0	0	1,000	1,000
100-53002.5240	PETIT JURORS EXPENSE	0	0	2,000	788	0	2,000	2,000
100-53002.5241	JURY SUMMONS NOTICES	0	0	1,000	0	0	1,000	1,000
100-53002.5242	VISITING JUDGES EXPENSE	1,928	0	3,000	270	0	3,000	3,000
100-53002.5244	COURT REPORTER EXPENSE	577	0	5,000	693	0	5,000	5,000
TOTAL SUPPLIES		8,905	14,877	37,000	7,851	9,900	32,000	32,000
<u>MAINTENANCE & REPAIRS</u>								
100-53002.5384	POSTAGE & FREIGHT EXPEN	14	47	1,000	57	220	1,000	1,000
TOTAL MAINTENANCE & REPAIRS		14	47	1,000	57	220	1,000	1,000
<u>SUNDRIES</u>								
TOTAL COUNTY COURT		8,919	14,924	38,000	7,908	10,120	33,000	33,000

100-GENERAL FUND
 DISTRICT COURT
 DEPARTMENTAL EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	(----- 2021-2022 -----) CURRENT BUDGET	(----- 2021-2022 -----) YEAR-TO-DATE ACTUAL	(----- 2021-2022 -----) PROJECTED YEAR END	(----- 2022-2023 -----) PROPOSED BUDGET PB	(----- 2022-2023 -----) APPROVED BUDGET
PERSONNEL SERVICES							
100-53102.5115 SALARIES - COURT REPORT	26,142	26,479	26,965	23,880	25,176	29,616	29,616
COURT REPORTER - #1	1 14,808.19						14,808
COURT REPORTER - #2	1 14,808.19						14,808
100-53102.5119 SALARIES - PART TIME VI	0	5,450	13,000	3,103	0	13,000	13,000
100-53102.5131 PAYROLL TAXES	1,985	2,434	3,057	2,134	1,745	3,260	3,260
100-53102.5141 GROUP INSURANCE	3,259	3,259	3,363	3,363	0	3,353	3,353
100-53102.5151 CO RETIREMENT CONTRIBUT	2,383	2,484	3,104	2,618	2,106	2,633	2,633
100-53102.5156 COUNTY RETIREMENT SUPPL	103	103	105	96	89	77	77
100-53102.5161 WORKERS COMP INSURANCE	76	72	156	74	199	166	166
100-53102.5171 UNEMPLOYMENT	303	236	312	342	0	328	328
TOTAL PERSONNEL SERVICES	34,251	40,517	50,062	35,611	29,316	52,434	52,434
SUPPLIES							
100-53102.5201 OFFICE SUPPLIES	1,035	977	500	500	0	1,000	1,000
100-53102.5212 LEGAL FEES - COURT APPO	156,122	136,124	250,000	91,616	103,826	150,000	150,000
100-53102.5214 DIST ATTORNEY OFFICE SU	207,769	194,439	222,791	222,791	0	240,697	240,697
100-53102.5220 PURCHASES-NON CAPITALIZ	2,492	2,446	2,000	376	2,090	2,500	2,500
100-53102.5236 COURT COSTS	6,555	13,424	10,000	25,006	0	10,000	10,000
100-53102.5239 GRAND JURORS EXPENSE	2,792	2,712	5,000	2,344	0	5,000	5,000
100-53102.5240 PETIT JURORS EXPENSE	0	3,054	8,000	7,478	0	12,000	12,000
100-53102.5241 JURY SUMMONS NOTICES	0	1,268	1,500	442	0	3,000	3,000
100-53102.5242 VISITING JUDGES EXPENSE	237	162	1,000	701	0	1,000	1,000
100-53102.5243 DISTRICT COURT COORDINA	36,034	38,585	43,367	43,367	0	44,968	44,968
100-53102.5244 COURT REPORTER EXPENSE	15,200	14,919	10,000	23,675	8,388	15,000	15,000
100-53102.5245 4TH ADMIN JUDICIAL COST	1,280	1,280	1,280	1,341	14,077	1,341	1,341
100-53102.5246 PUBLIC DEFENDER OFFICE	0	0	0	0	0	97,380	97,380
100-53102.5263 ADVERTISING & LEGAL NOT	0	0	100	18	0	100	100
TOTAL SUPPLIES	429,516	409,390	555,538	419,655	128,380	583,986	583,986
MAINTENANCE & REPAIRS							
100-53102.5384 POSTAGE & FREIGHT EXPEN	903	642	3,800	1,685	259	3,800	3,800
100-53102.5392 PRINTING & COPYING	461	494	200	200	0	500	500
TOTAL MAINTENANCE & REPAIRS	1,364	1,136	4,000	1,885	259	4,300	4,300
SERVICES							
100-53102.5401 CONSULTANT & CONTRACTED	0	44,595	71,341	71,341	0	71,341	71,341
100-53102.5412 LAW LIBRARY UPDATE EXP	16,100	16,617	15,000	16,943	27,390	15,000	15,000
TOTAL SERVICES	16,100	61,212	86,341	88,284	27,390	86,341	86,341
SUNDRIES							
100-53102.5500 INSURANCE & BONDING PRE	801	0	801	0	0	801	801
TOTAL SUNDRIES	801	0	801	0	0	801	801
TOTAL DISTRICT COURT	482,032	512,254	696,742	545,435	185,345	727,862	727,862

100-GENERAL FUND
 DISTRICT CLERK
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		2019-2020	2020-2021	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
100-53202.5101	SALARIES - DISTRICT CLE	58,281	58,059	57,837	51,385	53,832	65,624	65,624
100-53202.5115	SALARIES - DEPUTIES DIS	136,631	136,208	130,400	115,159	129,217	151,791	151,791
	CHIEF DEPUTY	1 39,006.37						39,006
	CLERK II	1 40,454.57						40,455
	CLERK II	1 36,568.17						36,568
	CLERK II	1 35,762.27						35,762
100-53202.5131	PAYROLL TAXES	13,832	14,078	14,401	12,544	11,912	16,632	16,632
100-53202.5141	GROUP INSURANCE	42,050	45,529	45,592	42,073	42,073	46,536	46,536
100-53202.5151	CO RETIREMENT CONTRIBUT	17,703	18,253	21,667	18,652	15,360	19,328	19,328
100-53202.5156	COUNTY RETIREMENT SUPPL	769	756	734	687	649	565	565
100-53202.5161	WORKERS COMP INSURANCE	382	349	734	347	998	848	848
100-53202.5171	UNEMPLOYMENT	1,539	996	1,017	1,478	0	1,169	1,169
	TOTAL PERSONNEL SERVICES	271,185	274,227	272,382	242,326	254,041	302,494	302,494
SUPPLIES								
100-53202.5201	OFFICE SUPPLIES	3,545	3,447	2,000	2,028	4,129	3,500	3,500
100-53202.5220	PURCHASES-NON CAPITALIZ	4,973	4,884	3,000	2,315	6,627	5,000	5,000
	TOTAL SUPPLIES	8,518	8,331	5,000	4,343	10,756	8,500	8,500
MAINTENANCE & REPAIRS								
100-53202.5378	EQUIPMENT RENTAL EXPENS	4,296	4,254	5,000	3,704	3,938	5,000	5,000
100-53202.5382	DATA PROCESSING EXPENSE	20,283	20,444	20,000	18,642	17,017	21,000	21,000
100-53202.5384	POSTAGE & FREIGHT EXPEN	1,936	2,866	3,500	2,006	2,102	3,500	3,500
100-53202.5390	TRAVEL / MILEAGE EXPENS	178	951	3,000	2,295	0	3,000	3,000
100-53202.5392	PRINTING & COPYING	1,980	1,999	2,000	1,848	0	2,000	2,000
100-53202.5394	CONFERENCES & ASSOCIATI	250	1,450	4,000	1,075	0	4,000	4,000
100-53202.5397	MEALS & LODGING	644	1,908	5,000	4,131	0	5,000	5,000
	TOTAL MAINTENANCE & REPAIRS	29,567	33,872	42,500	33,702	23,057	43,500	43,500
SUNDRIES								
100-53202.5500	INSURANCE & BONDING PRE	1,194	1,372	1,500	840	0	1,500	1,500
	TOTAL SUNDRIES	1,194	1,372	1,500	840	0	1,500	1,500
TOTAL DISTRICT CLERK		310,464	317,803	321,382	281,211	287,854	355,994	355,994

100-GENERAL FUND
 J.P. PCT. # 1
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	2021-2022			2022-2023	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-53301.5101 SALARIES - ADMINISTRATO	49,544	49,355	49,166	43,682	45,762	58,141	58,141
100-53301.5115 SALARIES - CLERICAL	74,973	75,193	74,601	66,282	69,348	85,950	85,950
CHIEF DEPUTY	1 48,536.42						48,536
CLERK II	1 37,413.74						37,414
100-53301.5119 SALARIES-TEMPORARY CLER	9,449	6,237	8,000	0	11,310	8,000	8,000
100-53301.5131 PAYROLL TAXES	9,493	9,339	10,080	8,135	8,204	11,635	11,635
100-53301.5141 GROUP INSURANCE	27,539	27,383	27,355	25,244	25,244	27,922	27,922
100-53301.5151 CO RETIREMENT CONTRIBUT	11,348	11,687	14,246	12,315	9,659	12,810	12,810
100-53301.5156 COUNTY RETIREMENT SUPPL	493	484	483	454	408	375	375
100-53301.5161 WORKERS COMP INSURANCE	755	717	1,517	717	1,973	1,779	1,779
100-53301.5171 UNEMPLOYMENT	951	595	644	852	0	723	723
TOTAL PERSONNEL SERVICES	184,546	180,990	186,092	157,680	171,908	207,335	207,335
SUPPLIES							
100-53301.5201 OFFICE SUPPLIES	1,028	1,035	1,200	783	415	1,200	1,200
100-53301.5210 PURCHASES - NON CAPITAL	124	0	1,000	0	0	1,000	1,000
100-53301.5220 AUTOPSIES & TOXICOLOGIE	0	2,013	4,500	0	3,300	4,500	4,500
100-53301.5263 ADVERTISING & LEGAL NOT	0	0	100	0	0	100	100
TOTAL SUPPLIES	1,152	3,047	6,800	783	3,715	6,800	6,800
MAINTENANCE & REPAIRS							
100-53301.5378 EQUIPMENT RENTAL EXPENS	1,538	1,538	2,500	1,416	1,410	2,500	2,500
100-53301.5382 DATA PROCESSING EXPENSE	7,473	7,917	10,000	7,878	3,025	10,000	10,000
100-53301.5384 POSTAGE & FREIGHT EXPEN	1,017	348	1,000	459	293	1,000	1,000
100-53301.5390 TRAVEL / MILEAGE EXPENS	531	0	1,000	309	0	1,000	1,000
100-53301.5392 PRINTING & COPYING	144	67	200	0	0	200	200
100-53301.5394 CONFERENCES & ASSOCIATI	285	410	1,500	620	0	1,500	1,500
100-53301.5397 MEALS & LODGING	442	0	1,500	700	0	1,500	1,500
TOTAL MAINTENANCE & REPAIRS	11,429	10,280	17,700	11,381	4,728	17,700	17,700
SUNDRIES							
100-53301.5500 INSURANCE & BONDING PRE	1,194	1,233	1,500	690	0	1,500	1,500
TOTAL SUNDRIES	1,194	1,233	1,500	690	0	1,500	1,500
TOTAL J.P. PCT. # 1	198,320	195,551	212,092	170,536	180,351	233,335	233,335

100-GENERAL FUND
 J.P. PCT. # 2
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	2021-2022			2022-2023	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
100-53302.5101 SALARIES - ADMINISTRATO	49,544	49,355	49,166	43,682	45,762	58,141	58,141
100-53302.5115 SALARIES - CLERICAL	40,379	40,425	40,072	35,602	37,297	48,204	48,204
CHIEF DEPUTY 1	48,203.74						48,204
100-53302.5119 SALARIES -TEMPORARY CLE	1,810	2,204	5,000	3,055	0	8,000	8,000
100-53302.5131 PAYROLL TAXES	6,226	6,108	7,209	5,737	4,979	8,747	8,747
100-53302.5141 GROUP INSURANCE	18,338	18,275	18,237	16,809	16,810	18,614	18,614
100-53302.5151 CO RETIREMENT CONTRIBUT	8,195	8,425	10,847	8,879	6,969	10,165	10,165
100-53302.5156 COUNTY RETIREMENT SUPPL	356	349	368	327	294	297	297
100-53302.5161 WORKERS COMP INSURANCE	683	648	1,371	648	1,783	1,632	1,632
100-53302.5171 UNEMPLOYMENT	496	308	352	489	0	433	433
TOTAL PERSONNEL SERVICES	126,028	126,096	132,620	115,229	113,895	154,234	154,234
<u>SUPPLIES</u>							
100-53302.5201 OFFICE SUPPLIES	801	669	1,000	339	0	1,000	1,000
100-53302.5210 PURCHASES - NON CAPITAL	0	0	1,000	0	0	1,000	1,000
100-53302.5220 AUTOPSIES & TOXICOLOGIE	0	1,962	4,000	1,750	0	4,000	4,000
100-53302.5240 PETIT JURORS EXPENSE	0	0	100	0	0	100	100
TOTAL SUPPLIES	801	2,632	6,100	2,089	0	6,100	6,100
<u>MAINTENANCE & REPAIRS</u>							
100-53302.5341 ADVERTISING &LEGAL	0	0	100	0	0	100	100
100-53302.5378 EQUIPMENT RENTAL EXPENS	64	1,573	1,600	1,454	0	1,600	1,600
100-53302.5382 DATA PROCESSING EXPENSE	8,401	9,091	9,800	8,133	2,817	9,800	9,800
100-53302.5384 POSTAGE & FREIGHT EXPEN	267	335	600	277	418	600	600
100-53302.5390 TRAVEL / MILEAGE EXPENS	419	0	1,500	250	0	1,500	1,500
100-53302.5392 PRINTING & COPYING	349	0	500	0	0	500	500
100-53302.5394 CONFERENCES & ASSOCIATI	395	445	1,500	545	0	1,500	1,500
100-53302.5397 MEALS & LODGING	820	0	2,000	659	0	2,000	2,000
TOTAL MAINTENANCE & REPAIRS	10,715	11,444	17,600	11,317	3,235	17,600	17,600
<u>SUNDRIES</u>							
100-53302.5500 INSURANCE & BONDING PRE	1,094	1,233	1,500	630	550	1,500	1,500
TOTAL SUNDRIES	1,094	1,233	1,500	630	550	1,500	1,500
TOTAL J.P. PCT. # 2	138,639	141,406	157,820	129,265	117,680	179,434	179,434

100-GENERAL FUND
 J.P. PCT. # 3
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
2019-2020	2020-2021				PB			
ACTUAL	ACTUAL							
PERSONNEL SERVICES								
100-53303.5101	SALARIES - ADMINISTRATO	48,573	48,387	49,166	42,826	44,865	51,778	51,778
100-53303.5115	SALARIES - CLERICAL	38,227	38,383	38,132	33,873	35,404	42,571	42,571
	CHIEF DEPUTY 1	42,570.93						42,571
100-53303.5119	SALARIES-TEMPORARY CLER	2,627	4,739	5,000	2,222	6,765	7,000	7,000
100-53303.5131	PAYROLL TAXES	6,440	6,668	7,061	6,003	5,602	7,753	7,753
100-53303.5141	GROUP INSURANCE	18,359	18,693	18,237	16,829	16,829	18,614	18,614
100-53303.5151	CO RETIREMENT CONTRIBUT	7,910	8,142	10,048	8,589	6,735	8,388	8,388
100-53303.5156	COUNTY RETIREMENT SUPPL	344	337	340	317	285	245	245
100-53303.5161	WORKERS COMP INSURANCE	678	645	1,363	645	1,772	1,452	1,452
100-53303.5171	UNEMPLOYMENT	476	315	336	464	0	382	382
	TOTAL PERSONNEL SERVICES	123,635	126,309	129,683	111,767	118,257	138,183	138,183
SUPPLIES								
100-53303.5201	OFFICE SUPPLIES	1,126	759	700	765	729	700	700
100-53303.5210	PURCHASES - NON CAPITAL	1,351	1,229	2,000	446	0	2,000	2,000
100-53303.5220	AUTOPSIES & TOXICOLOGIE	1,700	13	4,500	2,800	0	4,500	4,500
	TOTAL SUPPLIES	4,177	2,001	7,200	4,011	729	7,200	7,200
MAINTENANCE & REPAIRS								
100-53303.5371	OFFICE EQUIPMENT REPAIR	14	0	0	0	0	0	0
100-53303.5378	EQUIPMENT RENTAL EXPENS	1,500	1,500	1,800	1,375	1,375	1,800	1,800
100-53303.5382	DATA PROCESSING EXPENSE	9,275	7,975	10,000	7,915	0	10,000	10,000
100-53303.5384	POSTAGE & FREIGHT EXPEN	87	226	300	296	364	300	300
100-53303.5390	TRAVEL / MILEAGE EXPENS	513	0	700	152	0	700	700
100-53303.5392	PRINTING & COPYING	144	500	500	0	0	500	500
100-53303.5394	CONFERENCES & ASSOCIATI	385	160	500	389	0	500	500
100-53303.5397	MEALS & LODGING	849	0	1,000	389	0	1,000	1,000
	TOTAL MAINTENANCE & REPAIRS	12,767	10,361	14,800	10,515	1,739	14,800	14,800
SUNDRIES								
100-53303.5500	INSURANCE & BONDING PRE	1,044	1,133	1,500	530	550	1,500	1,500
	TOTAL SUNDRIES	1,044	1,133	1,500	530	550	1,500	1,500
TOTAL J.P. PCT. # 3		141,623	139,805	153,183	126,824	121,275	161,683	161,683

100-GENERAL FUND
 J.P. PCT. # 4
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	2021-2022			2022-2023	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-53304.5101 SALARIES - ADMINISTRATO	49,544	49,355	49,166	43,682	45,762	53,042	53,042
100-53304.5115 SALARIES - CLERICAL	38,842	38,985	38,732	34,409	35,961	44,840	44,840
CHIEF DEPUTY 1	44,840.34						44,840
100-53304.5119 SALARIES-TEMPORARY CLER	5,072	3,511	5,000	0	2,420	8,000	8,000
100-53304.5131 PAYROLL TAXES	6,827	6,749	7,107	6,119	5,604	8,100	8,100
100-53304.5141 GROUP INSURANCE	18,359	18,280	18,237	16,829	16,829	18,614	18,614
100-53304.5151 CO RETIREMENT CONTRIBUT	8,055	8,289	10,117	8,745	6,857	8,702	8,702
100-53304.5156 COUNTY RETIREMENT SUPPL	350	343	343	322	290	254	254
100-53304.5161 WORKERS COMP INSURANCE	680	646	1,365	646	1,775	1,495	1,495
100-53304.5171 UNEMPLOYMENT	518	311	341	455	0	407	407
TOTAL PERSONNEL SERVICES	128,247	126,469	130,408	111,207	115,499	143,455	143,455
SUPPLIES							
100-53304.5201 OFFICE SUPPLIES	887	474	1,500	1,338	0	2,000	2,000
100-53304.5210 PURCHASES - NON CAPITAL	0	6,840	3,700	2,675	0	3,700	3,700
100-53304.5220 AUTOPSIES & TOXICOLOGIE	3,180	3,362	4,500	4,995	0	4,500	4,500
TOTAL SUPPLIES	4,067	10,677	9,700	9,008	0	10,200	10,200
MAINTENANCE & REPAIRS							
100-53304.5341 ADVERTISING &LEGAL	0	0	100	0	0	100	100
100-53304.5378 EQUIPMENT RENTAL EXPENS	2,216	1,542	2,500	1,414	1,414	2,500	2,500
100-53304.5382 DATA PROCESSING EXPENSE	8,362	9,453	9,800	8,420	2,090	9,800	9,800
100-53304.5384 POSTAGE & FREIGHT EXPEN	69	116	400	55	220	400	400
100-53304.5390 TRAVEL / MILEAGE EXPENS	178	165	1,000	636	0	1,000	1,000
100-53304.5392 PRINTING & COPYING	144	560	350	0	0	350	350
100-53304.5394 CONFERENCES & ASSOCIATI	245	320	1,500	560	0	1,500	1,500
100-53304.5397 MEALS & LODGING	379	263	2,000	1,500	0	2,000	2,000
TOTAL MAINTENANCE & REPAIRS	11,593	12,419	17,650	12,584	3,724	17,650	17,650
SUNDRIES							
100-53304.5500 INSURANCE & BONDING PRE	1,165	1,162	1,500	678	550	1,500	1,500
TOTAL SUNDRIES	1,165	1,162	1,500	678	550	1,500	1,500
TOTAL J.P. PCT. # 4	145,071	150,727	159,258	133,477	119,772	172,805	172,805

100-GENERAL FUND
 COUNTY ATTORNEY
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2019-2020	2020-2021							
ACTUAL	ACTUAL							
PERSONNEL SERVICES								
100-54002.5101	SALARIES - COUNTY ATTOR	71,999	71,724	71,450	63,480	66,503	77,052	77,052
100-54002.5103	SALARIES-CO ATTORNEY SU	23,512	23,423	23,333	20,730	21,718	23,333	23,333
100-54002.5111	INVESTIGATOR	54,389	53,901	54,000	46,771	50,262	65,147	65,147
	INVESTIGATOR 1	65,147.03						65,147
100-54002.5115	SALARIES - CLERICAL	97,725	97,753	96,980	86,163	90,266	106,532	106,532
	LEGAL SECRETARY II 1	56,486.18						56,486
	LEGAL SECRETARY I 1	50,046.16						50,046
100-54002.5131	PAYROLL TAXES	17,164	17,183	18,801	15,748	14,453	20,813	20,813
100-54002.5141	GROUP INSURANCE	35,119	35,057	36,474	32,192	32,193	37,229	37,229
100-54002.5151	CO RETIREMENT CONTRIBUT	22,570	23,158	28,287	24,318	19,194	24,187	24,187
100-54002.5156	COUNTY RETIREMENT SUPPL	981	959	958	896	811	707	707
100-54002.5161	WORKERS COMP INSURANCE	1,720	1,633	3,453	1,633	4,492	4,071	4,071
100-54002.5171	UNEMPLOYMENT	1,762	1,108	1,178	1,676	0	1,322	1,322
	TOTAL PERSONNEL SERVICES	326,942	325,900	334,913	293,608	299,892	360,393	360,393
SUPPLIES								
100-54002.5201	OFFICE SUPPLIES	1,313	1,865	2,600	1,672	484	2,600	2,600
100-54002.5220	PURCHASES-NON CAPITALIZ	2,202	543	2,600	3,057	0	2,600	2,600
	TOTAL SUPPLIES	3,515	2,408	5,200	4,729	484	5,200	5,200
MAINTENANCE & REPAIRS								
100-54002.5378	EQUIPMENT RENTAL EXPENS	1,536	1,514	1,500	1,285	1,408	1,500	1,500
100-54002.5381	CELL PHONES & PAGERS	1,536	1,022	1,400	947	46	1,400	1,400
100-54002.5382	DATA PROCESSING EXPENSE	1,090	725	1,000	667	0	1,000	1,000
100-54002.5384	POSTAGE & FREIGHT EXPEN	259	294	220	350	278	220	220
100-54002.5386	TELEPHONE/OTHER COMMUNI	0	0	550	0	0	550	550
100-54002.5390	TRAVEL / MILEAGE EXPENS	109	1,149	2,000	478	0	2,000	2,000
100-54002.5392	PRINTING & COPYING	58	0	500	0	0	500	500
100-54002.5394	CONFERENCES & ASSOCIATI	230	1,830	2,000	1,280	0	2,000	2,000
100-54002.5397	MEALS & LODGING	0	1,645	2,500	1,688	0	2,500	2,500
	TOTAL MAINTENANCE & REPAIRS	4,817	8,178	11,670	6,696	1,733	11,670	11,670
SUNDRIES								
100-54002.5500	INSURANCE & BONDING PRE	1,550	1,520	1,500	823	0	1,500	1,500
	TOTAL SUNDRIES	1,550	1,520	1,500	823	0	1,500	1,500
TOTAL COUNTY ATTORNEY		336,825	338,006	353,283	305,857	302,108	378,763	378,763

100-GENERAL FUND
 ELECTIONS

DEPARTMENTAL EXPENDITURES

		2019-2020	2020-2021	2021-2022		2022-2023		
		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES								
100-54504.5101	SALARIES - ADMINISTRATO	53,540	52,525	53,131	47,205	49,453	57,934	57,934
100-54504.5110	SALARIES - CLERICAL	34,000	34,155	62,822	55,825	31,483	74,307	74,307
	EXECUTIVE ADMINISTRATIV	1 39,240.56						39,241
	CLERK II	1 35,065.99						35,066
100-54504.5115	ELECTION JUDGES & CLERK	25,449	13,603	10,000	44,257	240,024	15,000	15,000
100-54504.5119	SALARIES - PART TIME	16,158	22,444	0	0	39,241	0	0
100-54504.5131	PAYROLL TAXES	8,680	10,966	9,635	11,262	14,502	11,264	11,264
100-54504.5141	GROUP INSURANCE	18,691	18,577	27,355	23,694	16,829	27,922	27,922
100-54504.5151	CO RETIREMENT CONTRIBUT	8,127	8,446	13,346	11,611	7,254	11,756	11,756
100-54504.5156	CO RETIREMENT SUPPLEMEN	353	350	452	427	306	344	344
100-54504.5161	WORKERS COMP INSURANCE	208	207	491	214	568	574	574
100-54504.5171	UNEMPLOYMENT	1,314	1,025	982	1,286	0	1,134	1,134
	TOTAL PERSONNEL SERVICES	166,519	162,297	178,216	195,782	399,662	200,234	200,234
SUPPLIES								
100-54504.5201	OFFICE SUPPLIES	2,374	1,601	3,000	3,033	8,550	3,000	3,000
100-54504.5220	PURCHASES-NON CAPITALIZ	138,831	3,541	4,000	3,879	8,892	4,000	4,000
	TOTAL SUPPLIES	141,205	5,142	7,000	6,912	17,442	7,000	7,000
MAINTENANCE & REPAIRS								
100-54504.5300	ELECTION SUPPLIES	31,530	10,528	25,000	21,143	0	25,000	25,000
100-54504.5341	ADVERTISING & LEGAL	1,208	683	2,000	1,145	7,508	2,000	2,000
100-54504.5378	EQUIPMENT RENTAL EXPENS	1,728	1,536	1,500	1,445	1,408	1,500	1,500
100-54504.5382	DATA PROCESSING EXPENSE	2,580	765	2,600	2,345	605	2,600	2,600
100-54504.5384	POSTAGE & FREIGHT EXPEN	3,788	2,424	5,500	4,657	20,715	7,000	7,000
100-54504.5390	TRAVEL / MILEAGE EXPENS	0	330	500	369	0	800	800
100-54504.5394	CONFERENCES & ASSOCIATI	0	650	1,000	550	0	1,200	1,200
100-54504.5397	MEALS & LODGING	0	1,071	1,750	1,283	0	1,750	1,750
	TOTAL MAINTENANCE & REPAIRS	40,833	17,987	39,850	32,936	30,236	41,850	41,850
SERVICES								
100-54504.5406	VOTER MACHINE SITE SUPP	0	47	9,100	0	519	9,100	9,100
100-54504.5408	ESS EXTENDED WARRANTY	0	0	1,500	0	0	1,500	1,500
	TOTAL SERVICES	0	47	10,600	0	519	10,600	10,600
SUNDRIES								
100-54504.5500	INSURANCE & BONDING PRE	0	0	250	0	0	250	250
	TOTAL SUNDRIES	0	0	250	0	0	250	250
TOTAL ELECTIONS		348,557	185,473	235,916	235,630	447,859	259,934	259,934

100-GENERAL FUND
 COUNTY AUDITOR
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		2019-2020	2020-2021	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>PERSONNEL SERVICES</u>								
100-55005.5101	SALARIES - COUNTY AUDIT	66,932	66,676	66,420	59,012	61,822	76,420	76,420
100-55005.5115	SALARIES - ASSISTANTS	73,352	81,795	83,194	73,912	75,469	123,166	123,166
	ASSISTANT AUDITOR/GENER	1 45,746.10						45,746
	2ND ASSISTANT/ACCOUNTS	1 44,169.73						44,170
	3RD ASSISTANT/FIXED ASS	1 33,250.00						33,250
100-55005.5119	SALARIES - PART TIME CL	9,815	7,604	5,000	2,870	10,219	0	0
100-55005.5131	PAYROLL TAXES	10,825	11,364	11,828	10,291	9,738	15,268	15,268
100-55005.5141	GROUP INSURANCE	25,244	27,539	27,355	25,244	25,244	37,229	37,229
100-55005.5151	CO RETIREMENT CONTRIBUT	13,620	14,668	17,221	15,125	12,356	17,743	17,743
100-55005.5156	COUNTY RETIREMENT SUPPL	589	607	583	557	522	519	519
100-55005.5161	WORKERS COMP INSURANCE	315	298	603	285	819	778	778
100-55005.5171	UNEMPLOYMENT	1,615	1,142	1,167	1,692	0	1,537	1,537
	TOTAL PERSONNEL SERVICES	202,307	211,693	213,371	188,988	196,190	272,660	272,660
<u>SUPPLIES</u>								
100-55005.5201	OFFICE SUPPLIES	1,982	2,974	3,000	2,966	7,081	4,000	4,000
100-55005.5216	INDEPENDANT AUDIT FEES	66,155	65,200	60,000	17,350	0	60,000	60,000
100-55005.5220	PURCHASES-NON CAPITALIZ	3,772	3,561	4,000	3,435	0	4,000	4,000
100-55005.5291	WELLNESS PROGRAM SUPPLI	1,271	2,275	1,531	233	0	1,275	1,275
	TOTAL SUPPLIES	73,179	74,010	68,531	23,983	7,081	69,275	69,275
<u>MAINTENANCE & REPAIRS</u>								
100-55005.5341	LEGAL PUBLICATIONS	423	863	750	80	366	900	900
100-55005.5378	EQUIPMENT RENTAL EXPENS	1,542	1,542	1,600	1,414	1,414	1,600	1,600
100-55005.5382	DATA PROCESSING EXPENSE	15,605	10,942	11,000	9,473	19,140	11,000	11,000
100-55005.5384	POSTAGE & FREIGHT EXPEN	339	334	500	379	352	500	500
100-55005.5390	TRAVEL / MILEAGE EXPEN(30)	0	1,500	516	0	1,500	1,500
100-55005.5392	PRINTING & COPYING	229	0	250	154	0	250	250
100-55005.5394	CONFERENCES & ASSOCIATI	385	1,600	2,000	1,005	1,650	2,000	2,000
100-55005.5397	MEALS & LODGING	0	0	2,500	1,954	0	2,500	2,500
	TOTAL MAINTENANCE & REPAIRS	18,492	15,281	20,100	14,975	22,921	20,250	20,250
<u>SUNDRIES</u>								
100-55005.5500	INSURANCE & BONDING PRE	300	300	800	350	2,750	800	800
	TOTAL SUNDRIES	300	300	800	350	2,750	800	800
TOTAL COUNTY AUDITOR		294,279	301,284	302,802	228,296	228,943	362,985	362,985

100-GENERAL FUND
 COUNTY TREASURER
 DEPARTMENTAL EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	(----- 2021-2022 -----) CURRENT BUDGET	(----- 2021-2022 -----) YEAR-TO-DATE ACTUAL	(----- 2021-2022 -----) PROJECTED YEAR END	(----- 2022-2023 -----) PROPOSED BUDGET PB	(----- 2022-2023 -----) APPROVED BUDGET
PERSONNEL SERVICES							
100-55105.5101 SALARIES - COUNTY TREAS	59,447	59,220	58,994	52,413	54,909	59,878	59,878
100-55105.5115 SALARIES - ASSISTANTS	89,150	90,496	90,191	80,134	82,978	99,974	99,974
PAYROLL / ASSISTANT TRE 1	57,330.93						57,331
CLERK III / 2ND ASSISTA 1	42,643.49						42,643
100-55105.5119 SALARIES - PART TIME CL	0	0	0	0	0	8,000	8,000
100-55105.5131 PAYROLL TAXES	11,235	11,260	11,413	10,446	9,503	12,841	12,841
100-55105.5141 GROUP INSURANCE	25,949	27,528	27,355	25,224	25,244	27,922	27,922
100-55105.5151 CO RETIREMENT CONTRIBUT	13,600	14,049	17,171	14,844	11,637	14,922	14,922
100-55105.5156 COUNTY RETIREMENT SUPPL	591	582	582	547	492	436	436
100-55105.5161 WORKERS COMP INSURANCE	289	263	582	275	756	655	655
100-55105.5171 UNEMPLOYMENT	1,023	662	703	1,008	0	831	831
TOTAL PERSONNEL SERVICES	201,285	204,060	206,991	184,891	185,519	225,460	225,460
SUPPLIES							
100-55105.5201 OFFICE SUPPLIES	3,071	1,935	2,125	2,086	0	2,500	2,500
100-55105.5220 PURCHASES-NON CAPITALIZ	8,661	1,228	4,250	2,001	0	5,000	5,000
100-55105.5263 ADVERTISING & LEGAL NOT	0	71	170	0	0	200	200
TOTAL SUPPLIES	11,731	3,234	6,545	4,087	0	7,700	7,700
MAINTENANCE & REPAIRS							
100-55105.5378 EQUIPMENT RENTAL EXPENS	1,476	1,476	1,700	1,353	1,353	1,700	1,700
100-55105.5382 DATA PROCESSING EXPENSE	5,311	12,367	10,000	8,725	21,725	10,000	10,000
100-55105.5384 POSTAGE & FREIGHT EXPEN	1,327	1,722	1,500	1,711	1,966	1,500	1,500
100-55105.5390 TRAVEL / MILEAGE EXPENS	0	600	1,700	1,395	0	2,000	2,000
100-55105.5392 PRINTING & COPYING	2,261	1,907	2,125	1,978	0	2,500	2,500
100-55105.5394 CONFERENCES & ASSOCIATI	450	1,150	2,550	1,180	0	3,000	3,000
100-55105.5397 MEALS & LODGING	0	1,581	3,400	2,491	0	4,000	4,000
TOTAL MAINTENANCE & REPAIRS	10,825	20,802	22,975	18,832	25,044	24,700	24,700
SERVICES							
100-55105.5401 CONSULTANT & CONTRACTED	4,536	190	8,500	1,273	0	8,500	8,500
TOTAL SERVICES	4,536	190	8,500	1,273	0	8,500	8,500
SUNDRIES							
100-55105.5500 INSURANCE & BONDING PRE	1,844	1,862	2,000	1,330	6,050	2,000	2,000
TOTAL SUNDRIES	1,844	1,862	2,000	1,330	6,050	2,000	2,000
TOTAL COUNTY TREASURER	230,221	230,148	247,011	210,414	216,613	268,360	268,360

100-GENERAL FUND
 TAX COLLECTOR
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		2019-2020	2020-2021	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>PERSONNEL SERVICES</u>								
100-55205.5101	SALARIES - ADMINISTRATO	59,447	59,220	66,494	59,048	54,909	67,491	67,491
100-55205.5115	SALARIES - DEPUTIES	147,642	142,006	190,312	162,170	136,660	232,732	232,732
	ASSISTANT - TAX ASSESSO	1 50,697.12						50,697
	CHIEF DEPUTY	1 44,830.50						44,831
	CLERK III	1 39,067.95						39,068
	CLERK II	1 32,902.17						32,902
	CLERK II	1 32,765.63						32,766
	CLERK II	1 32,468.80						32,469
100-55205.5119	SALARIES -PART TIME	9,939	11,464	54,000	35,258	11,441	18,000	18,000
100-55205.5131	PAYROLL TAXES	15,735	15,563	23,777	19,442	13,273	24,344	24,344
100-55205.5141	GROUP INSURANCE	45,825	43,134	54,711	46,663	42,073	65,150	65,150
100-55205.5151	CO RETIREMENT CONTRIBUT	19,784	19,829	29,558	24,766	16,876	26,690	26,690
100-55205.5156	COUNTY RETIREMENT SUPPL	860	821	1,002	909	713	781	781
100-55205.5161	WORKERS COMP INSURANCE	434	413	1,212	573	1,135	1,241	1,241
100-55205.5171	UNEMPLOYMENT	1,825	1,121	1,906	2,169	0	1,931	1,931
	TOTAL PERSONNEL SERVICES	301,491	293,572	422,970	350,997	277,082	438,360	438,360
<u>SUPPLIES</u>								
100-55205.5201	OFFICE SUPPLIES	2,956	2,827	4,000	3,800	1,610	3,500	3,500
100-55205.5263	ADVERTISING & LEGAL NOT	954	827	1,000	551	0	1,000	1,000
	TOTAL SUPPLIES	3,910	3,654	5,000	4,352	1,610	4,500	4,500
<u>MAINTENANCE & REPAIRS</u>								
100-55205.5317	FRIO CO APPRAISAL BOARD	245,334	276,116	284,042	253,327	245,946	305,117	305,117
100-55205.5378	EQUIPMENT RENTAL EXPENS	1,524	1,824	2,000	1,397	1,397	2,000	2,000
100-55205.5382	DATA PROCESSING EXPENSE	3,830	370	11,000	145	1,210	13,300	13,300
100-55205.5383	TAX CONSULTANT SERVICE	33,500	28,350	37,800	38,250	0	37,750	37,750
100-55205.5384	POSTAGE & FREIGHT EXPEN	9,810	10,971	11,000	11,122	63,613	11,000	11,000
100-55205.5390	TRAVEL / MILEAGE EXPENS	658	2,244	2,835	1,384	8,918	2,900	2,900
100-55205.5392	PRINTING & COPYING	1,992	1,214	2,000	1,998	0	2,200	2,200
100-55205.5394	CONFERENCES & ASSOCIATI	1,470	2,090	2,500	435	0	2,500	2,500
100-55205.5397	MEALS & LODGING	2,961	3,960	4,500	5,224	25,489	5,500	5,500
	TOTAL MAINTENANCE & REPAIRS	301,079	327,139	357,677	313,283	346,573	382,267	382,267
<u>SUNDRIES</u>								
100-55205.5500	INSURANCE & BONDING PRE	2,319	2,720	2,500	2,873	825	2,500	2,500
	TOTAL SUNDRIES	2,319	2,720	2,500	2,873	825	2,500	2,500
TOTAL TAX COLLECTOR		608,799	627,086	788,148	671,505	626,090	827,627	827,627

100-GENERAL FUND
 FACILITIES MANAGEMENT
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		2019-2020	2020-2021	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
100-56006.5101	SALARIES - FACILITIES M	146,887	131,553	176,686	134,120	101,583	185,999	185,999
	FACILITIES SUPERVISOR	1 52,019.39						52,019
	FACILITIES TECH III	1 40,814.14						40,814
	FACILITIES TECH II	1 33,748.75						33,749
	FACILITIES TECH I	1 29,708.29						29,708
	FACILITIES TECH I	1 29,708.29						29,708
100-56006.5131	PAYROLL TAXES	10,239	9,882	13,526	10,535	7,516	14,229	14,229
100-56006.5141	GROUP INSURANCE	31,273	46,360	45,592	31,363	25,244	46,536	46,536
100-56006.5151	CO RETIREMENT CONTRIBUT	12,594	12,334	20,350	14,960	8,511	16,535	16,535
100-56006.5156	COUNTY RETIREMENT SUPPL	547	510	690	549	360	484	484
100-56006.5161	WORKERS COMP INSURANCE	4,564	4,337	9,017	4,265	11,927	9,486	9,486
100-56006.5171	UNEMPLOYMENT	1,614	977	1,379	2,158	0	1,432	1,432
	TOTAL PERSONNEL SERVICES	207,718	205,953	267,240	197,951	155,140	274,701	274,701
SUPPLIES								
100-56006.5201	OFFICE SUPPLIES	0	210	1,500	484	0	1,500	1,500
100-56006.5220	PURCHASES-NON CAPITALIZ	10,476	12,285	10,000	1,338	0	10,000	10,000
	TOTAL SUPPLIES	10,476	12,494	11,500	1,822	0	11,500	11,500
MAINTENANCE & REPAIRS								
100-56006.5300	CUSTODIAL SUPPLIES	17,215	18,326	25,000	15,547	18,115	25,000	25,000
100-56006.5301	LAWN SUPPLIES	465	967	5,000	2,231	0	5,000	5,000
100-56006.5302	VENDING MACHINE ELIGIBL	0	25,148	5,000	876	0	5,000	5,000
100-56006.5303	SMALL HAND TOOLS	787	458	1,500	1,258	1,704	1,500	1,500
100-56006.5310	FIRE INSPECTION & MAINT	4,510	5,927	5,000	3,979	0	5,000	5,000
100-56006.5315	UNIFORM EXPENSE	2,816	5,028	4,000	4,921	3,563	4,000	4,000
100-56006.5341	ADVERTISING &LEGAL	743	716	1,000	489	0	1,000	1,000
100-56006.5360	FIRE ALARM SYSTEM	13,282	14,165	13,000	13,803	12,098	13,000	13,000
100-56006.5362	BUILDING & STRUCTURES	99,106	155,824	76,580	54,948	21,136	260,000	260,000
100-56006.5364	COURT FACILITY EXPENSES	0	0	4,000	0	0	4,000	4,000
100-56006.5367	EXTERMINATING SPRAYING	4,650	4,400	6,000	6,525	0	9,000	9,000
100-56006.5372	PLUMBING REPAIRS	0	1,724	19,500	5,924	193	19,500	19,500
100-56006.5373	REPAIR - VEHICLE	24	937	1,500	0	0	1,500	1,500
100-56006.5374	MAINTENANCE ELEVATOR	2,619	4,345	3,000	2,598	2,294	3,000	3,000
100-56006.5376	AIR CONDITIONER REPAIRS	22,498	15,679	20,000	16,793	77,437	20,000	20,000
100-56006.5377	ELECTRICAL REPAIRS	14,423	9,124	10,000	8,994	16,240	10,000	10,000
100-56006.5378	POSTAGE EQUIPMENT RENTA	3,904	4,997	4,500	3,659	10,737	4,500	4,500
100-56006.5381	CELL PHONES & PAGERS	1,418	1,046	1,400	969	616	1,400	1,400
100-56006.5382	DATA PROCESSING EXPENSE	9,504	4,411	43,200	37,258	1,815	15,000	15,000
100-56006.5386	TELEPHONE/OTHER COMMUNI	151,753	88,042	110,000	82,322	91,868	110,000	110,000
100-56006.5390	TRAVEL / MILEAGE EXPENS	0	0	500	0	0	1,000	1,000
100-56006.5395	EDUCATION & TRAINING	0	0	1,000	0	0	1,000	1,000
100-56006.5397	MEALS & LODGING	0	0	1,000	199	0	1,500	1,500
	TOTAL MAINTENANCE & REPAIRS	349,715	361,263	361,680	263,294	257,814	520,900	520,900

100-GENERAL FUND
 FACILITIES MANAGEMENT
 DEPARTMENTAL EXPENDITURES

		2019-2020	2020-2021	(----- 2021-2022 -----)		(----- 2022-2023 -----)		
		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>SERVICES</u>								
100-56006.5401	CONSULTANT & CONTRACTED	75,949	126,783	225,000	0	0	200,000	200,000
100-56006.5446	UTILITIES	<u>169,152</u>	<u>201,601</u>	<u>180,000</u>	<u>192,769</u>	<u>295,037</u>	<u>191,564</u>	<u>191,564</u>
TOTAL SERVICES		245,101	328,384	405,000	192,769	295,037	391,564	391,564
<u>SUNDRIES</u>								
100-56006.5500	INSURANCE & BONDING PRE	<u>29,981</u>	<u>45,175</u>	<u>50,000</u>	<u>60,267</u>	<u>496,434</u>	<u>50,000</u>	<u>50,000</u>
TOTAL SUNDRIES		29,981	45,175	50,000	60,267	496,434	50,000	50,000
<u>CAPITAL OUTLAY</u>								
100-56006.5605	BUILDING IMPROVEMENTS	662,855	849,888	1,450,000	113,759	1,642,102	1,300,000	1,300,000
100-56006.5632	EQUIPMENT - OTHER PURCH	<u>0</u>	<u>17</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		662,855	849,905	1,450,000	113,759	1,642,102	1,300,000	1,300,000
TOTAL FACILITIES MANAGEMENT		1,505,847	1,803,175	2,545,420	829,863	2,846,528	2,548,665	2,548,665

100-GENERAL FUND
 COURTHOUSE SECURITY
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2019-2020	2020-2021							
ACTUAL	ACTUAL							
SUPPLIES								
100-56206.5201	OFFICE SUPPLIES	261	404	500	28	0	750	750
100-56206.5220	PURCHASES-NON CAPITALIZ	5,406	6,830	10,000	1,356	0	10,000	10,000
100-56206.5292	MISCELLANEOUS SUPPLIES	110	1,627	1,500	955	0	1,500	1,500
	TOTAL SUPPLIES	<u>5,777</u>	<u>8,862</u>	<u>12,000</u>	<u>2,339</u>	<u>0</u>	<u>12,250</u>	<u>12,250</u>
MAINTENANCE & REPAIRS								
100-56206.5362	BUILDING & STRUCTURES	5,935	1,749	25,000	0	0	50,000	50,000
100-56206.5363	SECURITY ALARM SYSTEM R	0	1,078	1,000	0	1,210	1,000	1,000
100-56206.5386	TELEPHONE/OTHER COMMUNI	0	0	50	0	0	50	50
100-56206.5390	TRAVEL / MILEAGE EXPENS	0	0	250	0	0	0	0
100-56206.5394	CONFERENCES & ASSOCIATI	0	0	1,500	0	0	1,500	1,500
100-56206.5395	EDUCATION & TRAINING	0	0	1,500	0	0	1,500	1,500
100-56206.5397	MEALS & LODGING	0	0	1,500	0	0	1,500	1,500
	TOTAL MAINTENANCE & REPAIRS	<u>5,935</u>	<u>2,827</u>	<u>30,800</u>	<u>0</u>	<u>1,210</u>	<u>55,550</u>	<u>55,550</u>
SUNDRIES								
100-56206.5500	INSURANCE & BONDING PRE	0	0	150	0	0	150	150
	TOTAL SUNDRIES	<u>0</u>	<u>0</u>	<u>150</u>	<u>0</u>	<u>0</u>	<u>150</u>	<u>150</u>
TOTAL COURTHOUSE SECURITY								
		<u>11,712</u>	<u>11,689</u>	<u>42,950</u>	<u>2,339</u>	<u>1,210</u>	<u>67,950</u>	<u>67,950</u>

100-GENERAL FUND
 EMERGENCY SERVICES
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUPPLIES							
100-57007.5213 CONTRACTED SERVICES (EM	<u>575,000</u>	<u>575,000</u>	<u>575,000</u>	<u>575,000</u>	<u>1,581,250</u>	<u>525,000</u>	<u>525,000</u>
TOTAL SUPPLIES	575,000	575,000	575,000	575,000	1,581,250	525,000	525,000
MAINTENANCE & REPAIRS	_____	_____	_____	_____	_____	_____	_____
TOTAL EMERGENCY SERVICES	575,000	575,000	575,000	575,000	1,581,250	525,000	525,000

100-GENERAL FUND
 CONSTABLE PCT # 1
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2019-2020	2020-2021							
ACTUAL	ACTUAL							
PERSONNEL SERVICES								
100-57101.5101	SALARIES - CONSTABLE PC	54,311	53,265	50,846	45,186	50,165	53,462	53,462
100-57101.5131	PAYROLL TAXES	3,868	3,995	3,890	3,600	3,255	4,090	4,090
100-57101.5141	GROUP INSURANCE	9,180	8,930	9,118	8,415	8,415	9,307	9,307
100-57101.5151	CO RETIREMENT CONTRIBUT	4,950	4,997	5,852	5,070	4,209	4,753	4,753
100-57101.5156	COUNTY RETIREMENT SUPPL	215	207	198	187	178	139	139
100-57101.5161	WORKERS COMP INSURANCE	1,342	1,277	2,547	1,205	3,512	2,678	2,678
	TOTAL PERSONNEL SERVICES	73,866	72,671	72,452	63,663	69,734	74,429	74,429
SUPPLIES								
100-57101.5220	PURCHASES-NON CAPITALIZ	4,024	0	100	0	0	100	100
100-57101.5252	MEMBERSHIP FEES	336	0	500	0	0	500	500
100-57101.5261	EQUIPMENT - RADIO & ELE	405	172	400	0	0	400	400
100-57101.5292	MISCELLANEOUS SUPPLIES	255	438	600	0	0	600	600
	TOTAL SUPPLIES	5,020	610	1,600	0	0	1,600	1,600
MAINTENANCE & REPAIRS								
100-57101.5311	FUEL & LUBRICANTS	0	4,169	6,600	4,161	0	6,600	6,600
100-57101.5382	DATA PROCESSING EXPENSE	1,156	500	1,900	1,100	0	1,900	1,900
100-57101.5384	POSTAGE & FREIGHT EXPEN	15	5	50	0	0	50	50
100-57101.5386	TELEPHONE/OTHER COMMUNI	869	922	1,120	821	37	1,120	1,120
100-57101.5395	EDUCATION & TRAINING	0	0	200	125	0	200	200
100-57101.5396	ELLIGIBLE EXP - LEOSE C	0	0	3,000	545	0	3,000	3,000
100-57101.5397	MEALS & LODGING	0	0	300	325	0	300	300
	TOTAL MAINTENANCE & REPAIRS	2,040	5,595	13,170	7,077	37	13,170	13,170
SUNDRIES								
100-57101.5500	INSURANCE & BONDING PRE	1,329	1,420	1,330	673	550	1,330	1,330
	TOTAL SUNDRIES	1,329	1,420	1,330	673	550	1,330	1,330
TOTAL CONSTABLE PCT # 1								
		82,255	80,296	88,552	71,412	70,321	90,529	90,529

100-GENERAL FUND
 CONSTABLE PCT # 2
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2019-2020	2020-2021							
ACTUAL	ACTUAL							
PERSONNEL SERVICES								
100-57102.5101	SALARIES - CONSTABLE PC	51,237	51,041	50,846	45,175	47,326	57,704	57,704
100-57102.5131	PAYROLL TAXES	3,501	3,511	3,890	3,250	2,944	4,414	4,414
100-57102.5141	GROUP INSURANCE	9,180	9,180	9,118	8,415	8,415	9,307	9,307
100-57102.5151	CO RETIREMENT CONTRIBUT	4,670	4,790	5,852	5,059	3,971	5,130	5,130
100-57102.5156	CO RETIREMENT SUPPLEMEN	203	198	198	186	168	150	150
100-57102.5161	WORKERS COMP INSURANCE	1,269	1,205	2,547	1,205	3,314	2,891	2,891
	TOTAL PERSONNEL SERVICES	70,059	69,925	72,452	63,290	66,137	79,596	79,596
SUPPLIES								
100-57102.5220	PURCHASES-NON CAPITALIZ	6,249	6,878	5,400	4,110	2,944	7,000	7,000
100-57102.5252	MEMBERSHIP FEES	396	396	400	396	0	400	400
100-57102.5261	EQUIPMENT - RADIO & ELE	0	44	400	0	0	400	400
100-57102.5292	MISCELLANEOUS SUPPLIES	418	4,181	400	300	0	400	400
100-57102.5295	PURCHASES - ABV	0	0	1,500	0	0	13,000	13,000
	TOTAL SUPPLIES	7,064	11,499	8,100	4,806	2,944	21,200	21,200
MAINTENANCE & REPAIRS								
100-57102.5301	MOTOR VEHICLE REPAIRS	0	0	0	0	0	2,000	2,000
100-57102.5310	BATTERIES, TIRES, & TUB	0	0	0	0	0	1,500	1,500
100-57102.5311	FUEL & LUBRICANTS	2,965	6,141	7,600	6,569	4,448	8,000	8,000
100-57102.5382	DATA PROCESSING EXPENSE	1,305	990	1,000	855	0	1,000	1,000
100-57102.5384	POSTAGE & FREIGHT EXPEN	11	5	200	0	0	200	200
100-57102.5386	TELEPHONE/OTHER COMMUNI	869	922	1,120	821	37	1,120	1,120
100-57102.5395	EDUCATION & TRAINING	0	0	200	75	0	200	200
100-57102.5396	ELIGIBLE EXP - LEOSE C	175	0	2,000	26	0	2,000	2,000
100-57102.5397	MEALS & LODGING	0	0	600	635	0	600	600
	TOTAL MAINTENANCE & REPAIRS	5,325	8,057	12,720	8,980	4,484	16,620	16,620
SUNDRIES								
100-57102.5500	INSURANCE & BONDING PRE	1,329	1,370	1,330	673	0	1,330	1,330
	TOTAL SUNDRIES	1,329	1,370	1,330	673	0	1,330	1,330
TOTAL CONSTABLE PCT # 2								
		83,777	90,851	94,602	77,748	73,564	118,746	118,746

100-GENERAL FUND
 CONSTABLE PCT # 3
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
100-57103.5101 SALARIES - CONSTABLE PC	51,237	51,041	50,846	45,175	47,326	53,665	53,665
100-57103.5131 PAYROLL TAXES	3,761	3,853	3,890	3,585	3,173	4,105	4,105
100-57103.5141 GROUP INSURANCE	9,180	9,180	9,118	8,415	8,415	9,307	9,307
100-57103.5151 CO RETIREMENT CONTRIBUT	4,670	4,790	5,852	5,059	3,971	4,771	4,771
100-57103.5156 COUNTY RETIREMENT SUPPL	203	198	198	186	168	140	140
100-57103.5161 WORKERS COMP INSURANCE	1,269	1,205	2,547	1,205	3,314	2,689	2,689
TOTAL PERSONNEL SERVICES	70,319	70,267	72,452	63,625	66,366	74,677	74,677
<u>SUPPLIES</u>							
100-57103.5220 PURCHASES-NON CAPITALIZ	0	0	1,500	1,450	0	3,000	3,000
100-57103.5252 MEMBERSHIP FEES	336	0	500	0	0	500	500
100-57103.5261 EQUIPMENT - RADIO & ELE	0	0	400	0	0	400	400
100-57103.5292 MISCELLANEOUS SUPPLIES	18	898	800	413	0	800	800
TOTAL SUPPLIES	354	898	3,200	1,863	0	4,700	4,700
<u>MAINTENANCE & REPAIRS</u>							
100-57103.5310 BATTERIES, TIRES, & TUB	0	0	0	0	0	1,300	1,300
100-57103.5311 FUEL & LUBRICANTS	0	2,088	4,200	2,151	0	6,000	6,000
100-57103.5382 DATA PROCESSING EXPENSE	1,110	500	1,900	1,210	0	1,900	1,900
100-57103.5384 POSTAGE & FREIGHT EXPEN	0	7	50	0	0	50	50
100-57103.5386 TELEPHONE/OTHER COMMUNI	869	922	1,120	821	37	1,120	1,120
100-57103.5395 EDUCATION & TRAINING	0	360	200	125	0	200	200
100-57103.5396 ELLIGIBLE EXP - LEOSE C	0	683	2,000	845	0	2,000	2,000
100-57103.5397 MEALS & LODGING	0	248	350	325	0	600	600
TOTAL MAINTENANCE & REPAIRS	1,979	4,808	9,820	5,476	37	13,170	13,170
<u>SUNDRIES</u>							
100-57103.5500 INSURANCE & BONDING PRE	1,279	1,370	1,330	673	0	1,330	1,330
TOTAL SUNDRIES	1,279	1,370	1,330	673	0	1,330	1,330
TOTAL CONSTABLE PCT # 3	73,931	77,343	86,802	71,638	66,403	93,877	93,877

100-GENERAL FUND
 CONSTABLE PCT # 4
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2019-2020	2020-2021							
ACTUAL	ACTUAL							
<u>PERSONNEL SERVICES</u>								
100-57104.5101	SALARIES - CONSTABLE PC	51,237	51,041	50,846	45,175	47,326	63,767	63,767
100-57104.5131	PAYROLL TAXES	3,836	3,836	3,890	3,542	3,242	4,878	4,878
100-57104.5141	GROUP INSURANCE	9,180	9,180	9,118	8,415	8,415	9,307	9,307
100-57104.5151	CO RETIREMENT CONTRIBUT	4,670	4,790	5,852	5,059	3,971	5,669	5,669
100-57104.5156	COUNTY RETIREMENT SUPPL	203	198	198	186	168	166	166
100-57104.5161	WORKERS COMP INSURANCE	1,269	1,205	2,547	1,205	3,314	3,195	3,195
	TOTAL PERSONNEL SERVICES	70,393	70,250	72,452	63,582	66,435	86,982	86,982
<u>SUPPLIES</u>								
100-57104.5220	PURCHASES-NON CAPITALIZ	956	2,664	2,000	1,930	0	4,000	4,000
100-57104.5252	MEMBERSHIP FEES	336	420	50	0	0	450	450
100-57104.5261	EQUIPMENT - RADIO & ELE	18	0	200	0	0	200	200
100-57104.5292	MISCELLANEOUS SUPPLIES	391	307	1,400	1,462	0	400	400
	TOTAL SUPPLIES	1,701	3,391	3,650	3,392	0	5,050	5,050
<u>MAINTENANCE & REPAIRS</u>								
100-57104.5311	FUEL & LUBRICANTS	0	3,121	7,200	6,446	0	8,000	8,000
100-57104.5382	DATA PROCESSING EXPENSE	1,220	775	1,100	1,375	0	1,600	1,600
100-57104.5384	POSTAGE & FREIGHT EXPEN	0	1	0	0	0	0	0
100-57104.5386	TELEPHONE/OTHER COMMUNI	869	922	1,120	821	37	1,120	1,120
100-57104.5391	MISCELLANEOUS REPAIR EX	0	0	0	0	0	100	100
100-57104.5395	EDUCATION & TRAINING	0	150	50	30	0	50	50
100-57104.5396	ELLIGIBLE EXP - LEOSE C	0	0	500	0	0	500	500
100-57104.5397	MEALS & LODGING	0	358	50	0	0	50	50
	TOTAL MAINTENANCE & REPAIRS	2,089	5,326	10,020	8,672	37	11,420	11,420
<u>SUNDRIES</u>								
100-57104.5500	INSURANCE & BONDING PRE	1,329	1,370	730	673	0	1,330	1,330
	TOTAL SUNDRIES	1,329	1,370	730	673	0	1,330	1,330
TOTAL CONSTABLE PCT # 4		75,513	80,337	86,852	76,318	66,471	104,782	104,782

100-GENERAL FUND
 JAIL
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2019-2020	2020-2021							
ACTUAL	ACTUAL							
PERSONNEL SERVICES								
100-57107.5105	SALARIES - DETENTION OF	0	0	627,429	545,490	0	638,044	638,044
	JAIL ADMIN. I - 1	1	68,047.20					68,047
	SERGEANT I - 2	1	57,002.40					57,002
	DETENTION OFFICER I-3	1	38,147.53					38,148
	DETENTION OFFICER I-4	1	40,747.53					40,748
	DETENTION OFFICER I-5	1	38,147.53					38,148
	DETENTION OFFICER I-6	1	38,147.53					38,148
	DETENTION OFFICER I-7	1	40,747.53					40,748
	DETENTION OFFICER I-8	1	40,747.53					40,748
	DETENTION OFFICER I-9	1	38,147.53					38,148
	DETENTION OFFICER I-10	1	38,147.53					38,148
	DETENTION OFFICER I-11	1	44,824.00					44,824
	DETENTION OFFICER I-12	1	38,147.53					38,148
	DETENTION OFFICER I-13	1	38,147.53					38,148
	DETENTION OFFICER I-14	1	38,147.53					38,148
	DETENTION OFFICER I-15	1	40,747.53					40,748
100-57107.5110	SALARIES - FACILITIES M	0	0	37,584	33,886	0	38,148	38,148
	FACILITIES TECH I / DET	1	38,147.53					38,148
100-57107.5115	SALARIES - CLERICAL	0	0	37,584	30,378	0	37,584	37,584
	CLERK I / DETENTION OFF	1	37,583.77					37,584
100-57107.5131	PAYROLL TAXES	0	0	54,493	46,187	0	54,604	54,604
100-57107.5141	GROUP INSURANCE	0	0	155,013	104,629	0	158,222	158,222
100-57107.5151	CO RETIREMENT CONTRIBUT	0	0	81,990	66,131	0	63,455	63,455
100-57107.5156	COUNTY RETIREMENT SUPPL	0	0	2,778	2,429	0	1,856	1,856
100-57107.5161	WORKERS COMP INSURANCE	0	0	33,608	15,617	0	34,058	34,058
100-57107.5171	UNEMPLOYMENT	0	0	5,556	5,163	0	5,496	5,496
	TOTAL PERSONNEL SERVICES	0	0	1,036,035	849,910	0	1,031,466	1,031,466
SUPPLIES								
100-57107.5201	OFFICE SUPPLIES	0	0	5,000	3,158	0	3,000	3,000
100-57107.5211	PRISONER HOUSING	0	0	390,000	339,269	0	300,000	300,000
100-57107.5220	PURCHASES-NON CAPITALIZ	0	0	6,000	3,434	0	6,000	6,000
100-57107.5231	PRISONER MEDICAL	0	0	200,000	213,540	0	200,000	200,000
100-57107.5232	PRISONER MEALS	0	0	60,000	54,331	0	120,000	120,000
100-57107.5292	MISCELLANEOUS SUPPLIES	0	0	18,000	13,424	0	8,000	8,000
	TOTAL SUPPLIES	0	0	679,000	627,155	0	637,000	637,000
MAINTENANCE & REPAIRS								
100-57107.5315	UNIFORM EXPENSES	0	0	5,000	3,586	0	10,000	10,000
100-57107.5362	BUILDING & STRUCTURES	0	0	50,000	45,993	0	50,000	50,000
100-57107.5378	EQUIPMENT RENTAL EXPENS	0	0	0	0	0	1,700	1,700
100-57107.5388	DATA PROCESSING EXPENSE	0	0	5,000	2,239	0	5,000	5,000
100-57107.5390	TRAVEL / MILEAGE EXPENS	0	0	2,000	901	0	2,000	2,000
100-57107.5395	EDUCATION & TRAINING	0	0	4,900	4,432	0	3,000	3,000
100-57107.5397	MEALS & LODGING	0	0	4,000	3,294	0	3,000	3,000
	TOTAL MAINTENANCE & REPAIRS	0	0	70,900	60,445	0	74,700	74,700

100-GENERAL FUND
 JAIL
 DEPARTMENTAL EXPENDITURES

				2021-2022			2022-2023	
		2019-2020	2020-2021	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>SERVICES</u>								
100-57107.5401	CONSULTING & CONTRACTIN	0	0	48,000	36,000	0	116,000	116,000
TOTAL SERVICES		0	0	48,000	36,000	0	116,000	116,000
<u>SUNDRIES</u>								
100-57107.5500	INSURANCE & BONDING PRE	0	0	3,000	1,942	0	3,000	3,000
TOTAL SUNDRIES		0	0	3,000	1,942	0	3,000	3,000
<u>CAPITAL OUTLAY</u>								
100-57107.5605	BUILDING IMPROVEMENTS	0	0	87,000	69,169	0	0	0
TOTAL CAPITAL OUTLAY		0	0	87,000	69,169	0	0	0
TOTAL JAIL		0	0	1,923,935	1,644,622	0	1,862,166	1,862,166

100-GENERAL FUND
 SHERIFF
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2019-2020	2020-2021							
ACTUAL	ACTUAL							
PERSONNEL SERVICES								
100-57207.5101	SALARIES - SHERIFF	61,084	60,851	85,280	75,673	56,421	86,528	86,528
100-57207.5105	SALARIES - DEPUTIES	977,612	937,629	968,594	902,678	848,360	1,227,262	1,227,262
DEPUTY I - #1 - CHIEF D	1	79,666.60						79,667
DEPUTY I - #2	1	44,672.99						44,673
DEPUTY III - #3	1	46,752.99						46,753
DEPUTY I - #4 - LIEUTEN	1	66,227.20						66,227
DEPUTY I - #5 - SERGEAN	1	62,784.80						62,785
DEPUTY I - #6	1	44,672.99						44,673
DEPUTY I - #7	1	44,672.99						44,673
DEPUTY I - #8 - SERGEAN	1	58,562.40						58,562
DEPUTY I - #9 - CORPORA	1	55,671.20						55,671
DEPUTY I - #10 - CORPOR	1	54,891.20						54,891
DEPUTY I - #11	1	44,672.99						44,673
DEPUTY I - #12	1	46,232.99						46,233
DEPUTY II - #13 - SERGE	1	62,004.80						62,005
DEPUTY I - #14	1	44,672.99						44,673
DEPUTY I - #15	1	46,752.99						46,753
DEPUTY I - #16	1	44,672.99						44,673
DEPUTY I - #17 - K-9	1	47,272.99						47,273
DEPUTY I - #18	1	44,672.99						44,673
DEPUTY I - #19	1	44,672.99						44,673
DEPUTY I - #20 - CORPOR	1	56,160.00						56,160
DEPUTY I - #21 - CORPOR	1	54,860.00						54,860
DEPUTY I - #22	1	44,012.80						44,013
DEPUTY I - #23	1	44,012.80						44,013
DEPUTY I - #24 - DILLEY	1	44,012.80						44,013
100-57207.5106	SALARIES - DISPATCHERS	250,490	255,745	245,730	217,790	340,692	258,866	258,866
DISPATCHER I - #1-SUPER	1	46,385.61						46,386
DISPATCHER I - #2	1	35,944.85						35,945
DISPATCHER I - #3	1	33,250.00						33,250
DISPATCHER I - #4	1	35,816.30						35,816
DISPATCHER I - #5	1	33,250.00						33,250
DISPATCHER I - #6	1	37,405.41						37,405
DISPATCHER I - #7	1	36,813.85						36,814
100-57207.5107	SALARIES - JAILERS	572,956	595,109	0	0	535,209	0	0
100-57207.5110	SALARIES - FACILITIES M	29,138	29,342	29,132	25,884	27,027	31,005	31,005
FACILITIES TECH I	1	31,004.52						31,005
100-57207.5115	SALARIES - CLERICAL	97,455	117,709	76,591	70,323	107,376	81,993	81,993
ADMINISTRATOR	1	43,831.48						43,831
CLERK II - WARRANT	1	38,161.17						38,161
100-57207.5120	SALARIES - OPSG DEPUTIE	1,357	81,788	0	0	196,313	0	0
100-57207.5131	PAYROLL TAXES	149,703	156,190	107,656	104,949	135,295	128,953	128,953
100-57207.5141	GROUP INSURANCE	352,677	387,878	273,553	261,581	361,626	325,752	325,752
100-57207.5151	CO RETIREMENT CONTRIBUT	182,605	194,858	161,977	149,903	165,776	149,855	149,855
100-57207.5156	COUNTY RETIREMENT SUPPL	7,933	8,071	5,491	5,560	7,004	4,383	4,383
100-57207.5161	WORKERS COMP INSURANCE	45,410	40,249	55,607	27,863	117,200	68,731	68,731
100-57207.5171	UNEMPLOYMENT	26,425	14,690	10,312	22,033	0	12,313	12,313
TOTAL PERSONNEL SERVICES		2,754,846	2,880,110	2,019,923	1,864,237	2,898,299	2,375,640	2,375,640

100-GENERAL FUND
 SHERIFF

DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2019-2020	2020-2021							
ACTUAL	ACTUAL							
SUPPLIES								
100-57207.5201	OFFICE SUPPLIES	8,820	8,592	9,000	6,042	4,394	9,000	9,000
100-57207.5211	PRISONER HOUSING	500,389	650,685	0	0	235,400	0	0
100-57207.5220	PURCHASES-NON CAPITALIZ	4,719	15,397	9,000	8,790	0	9,000	9,000
100-57207.5231	PRISONER MEDICAL	130,778	133,249	0	0	88,984	0	0
100-57207.5250	K-9 EXPENSES	0	4,688	5,000	1,720	0	5,000	5,000
100-57207.5261	LAB TESTING	0	914	1,000	956	0	1,000	1,000
100-57207.5263	ADVERTISING & LEGAL NOT	218	489	600	176	0	600	600
100-57207.5291	DONATION EXPENSES	0	0	3,000	130	0	3,000	3,000
100-57207.5292	MISCELLANEOUS SUPPLIES	13,073	35,823	29,000	19,476	10,092	9,000	9,000
100-57207.5295	PURCHASES - (ABV)	55	35,070	156,360	131,248	1,118	269,198	269,198
	TOTAL SUPPLIES	<u>658,051</u>	<u>884,907</u>	<u>212,960</u>	<u>168,537</u>	<u>339,987</u>	<u>305,798</u>	<u>305,798</u>
MAINTENANCE & REPAIRS								
100-57207.5301	MOTOR VEHICLE REPAIRS	62,389	90,078	0	0	35,839	0	0
100-57207.5310	BATTERIES, TIRES, & TUB	19,801	16,049	0	0	1,100	0	0
100-57207.5311	FUEL & LUBRICANTS	85,198	106,137	170,000	142,371	85,595	250,000	250,000
100-57207.5315	UNIFORM EXPENSE	5,173	10,003	800	1,009	0	800	800
100-57207.5361	RADIO & ELECTRONIC EQUI	35,014	95,042	55,000	45,744	0	55,000	55,000
100-57207.5362	BUILDING & STRUCTURES	0	0	50,000	6,681	0	50,000	50,000
100-57207.5378	EQUIPMENT RENTAL EXPENS	50,327	50,154	30,000	8,870	2,714	30,000	30,000
100-57207.5381	CELL PHONES & PAGERS	20,341	20,697	21,500	19,434	1,173	21,500	21,500
100-57207.5382	RADAR EQUIPMENT RENTAL	17,333	14,527	0	0	15,889	0	0
100-57207.5384	POSTAGE & FREIGHT EXPEN	1,008	3,263	2,500	3,726	821	3,500	3,500
100-57207.5386	TELEPHONE/OTHER COMMUNI	1,352	1,142	3,000	2,084	1,069	3,000	3,000
100-57207.5388	DATA PROCESSING EXPENSE	10,063	19,351	25,000	21,229	39,716	25,000	25,000
100-57207.5390	TRAVEL / MILEAGE EXPENS	400	1,867	5,000	253	0	5,000	5,000
100-57207.5392	PRINTING & COPYING	144	287	500	0	0	500	500
100-57207.5395	EDUCATION & TRAINING	2,853	5,188	5,000	1,760	0	5,000	5,000
100-57207.5396	L.E.O.S.E. DEPUTY & EDU	465	30	5,000	570	0	5,000	5,000
100-57207.5397	MEALS & LODGING	3,142	2,748	8,000	5,979	0	8,000	8,000
	TOTAL MAINTENANCE & REPAIRS	<u>315,003</u>	<u>436,562</u>	<u>381,300</u>	<u>259,711</u>	<u>183,916</u>	<u>462,300</u>	<u>462,300</u>
SERVICES								
100-57207.5401	LEGAL & PROFESSIONAL SE	5,423	4,996	5,000	5,360	2,420	105,000	105,000
	TOTAL SERVICES	<u>5,423</u>	<u>4,996</u>	<u>5,000</u>	<u>5,360</u>	<u>2,420</u>	<u>105,000</u>	<u>105,000</u>
SUNDRIES								
100-57207.5500	INSURANCE & BONDING PRE	49,541	43,076	47,000	40,209	173,685	47,000	47,000
	TOTAL SUNDRIES	<u>49,541</u>	<u>43,076</u>	<u>47,000</u>	<u>40,209</u>	<u>173,685</u>	<u>47,000</u>	<u>47,000</u>
CAPITAL OUTLAY								
100-57207.5605	BUILDING IMPROVEMENTS	0	0	0	0	0	65,000	65,000
100-57207.5632	EQUIPMENT - OTHER PURCH	0	350,926	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>350,926</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,000</u>	<u>65,000</u>
TOTAL SHERIFF		3,782,864	4,600,577	2,666,183	2,338,054	3,598,308	3,360,738	3,360,738

100-GENERAL FUND
 JUVENILE CORRECTIONS
 DEPARTMENTAL EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	(----- 2021-2022 -----) CURRENT BUDGET	(----- 2021-2022 -----) YEAR-TO-DATE ACTUAL	(----- 2021-2022 -----) PROJECTED YEAR END	(----- 2022-2023 -----) PROPOSED BUDGET PB	(----- 2022-2023 -----) APPROVED BUDGET
PERSONNEL SERVICES							
100-57307.5101 SALARIES - JUVENILE BOA	8,811	8,778	8,744	7,769	8,139	8,744	8,744
JUVENILE PROBATION BOAR 1	2,885.32						2,885
JUVENILE PROBATION BOAR 1	2,929.32						2,929
JUVENILE PROBATION BOAR 1	2,929.32						2,929
100-57307.5105 SALARIES - CHIEF PROB.	48,520	48,186	47,533	42,231	44,712	50,237	50,237
100-57307.5106 SALARIES - PROBATION ST	45,678	45,869	50,330	44,716	42,191	56,330	56,330
PROBATION OFFICER I 1	48,329.75						48,330
PROBATION OFFICER II 1	8,000.00						8,000
100-57307.5115 SALARIES - CLERICAL	35,234	35,099	34,965	31,065	32,544	37,965	37,965
100-57307.5131 PAYROLL TAXES	10,166	9,870	10,830	9,226	8,583	11,726	11,726
100-57307.5141 GROUP INSURANCE	46,182	46,182	45,592	42,333	42,333	46,536	46,536
100-57307.5151 COUNTY RETIREMENT CONTR	12,599	12,929	16,295	14,086	10,706	13,626	13,626
100-57307.5156 COUNTY RETIREMENT SUPPL	547	535	552	519	452	399	399
100-57307.5161 WORKERS' COMPENSATION	430	408	934	422	1,123	1,012	1,012
100-57307.5171 UNEMPLOYMENT	1,498	944	1,104	1,449	0	1,180	1,180
TOTAL PERSONNEL SERVICES	209,665	208,800	216,879	193,815	190,784	227,753	227,753
SUPPLIES							
100-57307.5201 OFFICE SUPPLIES	1,131	1,716	1,500	1,050	3,289	1,500	1,500
100-57307.5216 INDEPENDANT AUDIT FEES	0	6,200	6,200	0	0	6,200	6,200
100-57307.5220 PURCHASES - NON CAPITAL	0	1,505	1,000	452	0	8,000	8,000
100-57307.5237 LAB SERVICE (DRUG TEST)	19	0	500	0	0	500	500
100-57307.5244 JUVENILE DETENTION	10,490	14,300	16,000	24,690	0	40,000	40,000
100-57307.5246 JUVENILE PLACEMENTS	56,933	9,653	16,000	0	65,010	20,000	20,000
100-57307.5247 JUVENILE MEDICAL COSTS	309	0	750	0	0	750	750
100-57307.5250 PSYCHOLOGICAL EVALUATIO	540	940	1,800	1,620	0	1,800	1,800
TOTAL SUPPLIES	69,422	34,314	43,750	27,812	68,299	78,750	78,750
MAINTENANCE & REPAIRS							
100-57307.5378 EQUIPMENT RENTAL EXPENS	1,907	1,854	2,351	1,802	2,068	2,351	2,351
100-57307.5382 DATA PROCESSING	580	380	1,000	1,564	0	2,000	2,000
100-57307.5384 POSTAGE & FREIGHT	78	63	100	81	220	100	100
100-57307.5386 TELEPHONE/COMMUNICATION	1,064	505	1,000	471	6	1,000	1,000
100-57307.5394 CONFERENCES & ASSOCIATI	0	1,709	700	425	0	700	700
100-57307.5397 MEALS & LODGING	453	1,130	2,050	2,217	0	2,050	2,050
TOTAL MAINTENANCE & REPAIRS	4,082	5,642	7,201	6,561	2,294	8,201	8,201
SERVICES							
100-57307.5435 JUVENILE ELECTRONIC MON	767	535	1,000	1,034	1,007	1,000	1,000
100-57307.5465 TRAVEL / MILEAGE EXPENS	1,080	598	2,000	1,622	0	2,000	2,000
TOTAL SERVICES	1,846	1,133	3,000	2,655	1,007	3,000	3,000
TOTAL JUVENILE CORRECTIONS	285,016	249,888	270,830	230,844	262,384	317,704	317,704

100-GENERAL FUND
 HIGHWAY PATROL
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	2021-2022		2022-2023		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-57407.5115 SALARIES - CLERICAL	45,169	45,196	44,824	39,824	41,721	50,584	50,584
EXECUTIVE ADMINISTRATIV 1	50,584.20						50,584
100-57407.5131 PAYROLL TAXES	3,156	3,228	3,429	2,964	2,701	3,870	3,870
100-57407.5141 GROUP INSURANCE	9,180	9,213	9,118	8,415	8,415	9,307	9,307
100-57407.5151 CO RETIREMENT CONTRIBUT	4,117	4,241	5,159	4,460	3,501	4,497	4,497
100-57407.5156 COUNTY RETIREMENT SUPPL	179	176	175	164	148	132	132
100-57407.5161 WORKERS COMP INSURANCE	102	95	175	83	265	197	197
100-57407.5171 UNEMPLOYMENT	523	330	350	502	0	390	390
TOTAL PERSONNEL SERVICES	62,423	62,479	63,230	56,412	56,750	68,976	68,976
SUPPLIES							
100-57407.5201 OFFICE SUPPLIES	1,756	923	1,500	295	0	1,500	1,500
100-57407.5220 PURCHASES-NON CAPITALIZ	698	558	1,000	0	0	1,000	1,000
100-57407.5292 MISCELLANEOUS SUPPLIES	748	754	700	76	1,216	700	700
100-57407.5293 PATROL SUPPLIES	1,429	0	1,000	0	0	1,000	1,000
TOTAL SUPPLIES	4,631	2,236	4,200	371	1,216	4,200	4,200
MAINTENANCE & REPAIRS							
100-57407.5382 DATA PROCESSING EXPENSE	2,773	2,364	3,500	2,167	2,167	3,500	3,500
100-57407.5386 TELEPHONE/OTHER COMMUNI	462	462	1,500	457	423	1,500	1,500
100-57407.5390 TRAVEL / MILEAGE EXPENS	0	50	500	70	0	500	500
100-57407.5394 CONFERENCES & ASSOCIATI	0	0	750	0	0	750	750
100-57407.5397 MEALS & LODGING	0	0	750	0	0	750	750
TOTAL MAINTENANCE & REPAIRS	3,235	2,875	7,000	2,694	2,590	7,000	7,000
SUNDRIES							
100-57407.5500 INSURANCE & BONDING PRE	121	50	280	50	0	280	280
TOTAL SUNDRIES	121	50	280	50	0	280	280
TOTAL HIGHWAY PATROL	70,410	67,640	74,710	59,527	60,556	80,456	80,456

100-GENERAL FUND
 GAME WARDEN
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	(----- 2021-2022 -----)			(----- 2022-2023 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUPPLIES							
100-57507.5201 OFFICE SUPPLIES	348	302	350	345	1,053	350	350
100-57507.5220 PURCHASES-NON CAPITALIZ	2,114	1,661	2,250	498	0	2,250	2,250
100-57507.5292 MISCELLANEOUS SUPPLIES	<u>207</u>	<u>245</u>	<u>250</u>	<u>225</u>	<u>0</u>	<u>250</u>	<u>250</u>
TOTAL SUPPLIES	2,670	2,208	2,850	1,068	1,053	2,850	2,850
MAINTENANCE & REPAIRS							
TOTAL GAME WARDEN	2,670	2,208	2,850	1,068	1,053	2,850	2,850

100-GENERAL FUND
 HEALTH & WELFARE
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		2019-2020	2020-2021	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
100-58309.5115	SOCIAL SECURITY CLERK	20,154	20,077	20,000	17,769	18,615	20,300	20,300
100-58309.5119	SALARIES-TEMPORARY CLER	0	13,555	0	0	22,045	0	0
100-58309.5131	PAYROLL TAXES	1,530	2,564	1,530	1,412	2,184	1,553	1,553
100-58309.5141	GROUP INSURANCE	0	4,803	0	0	0	0	0
100-58309.5151	CO RETIREMENT CONTRIBUT	1,837	3,155	2,302	1,990	2,638	1,805	1,805
100-58309.5156	CO RETIREMENT SUPPLEMEN	80	131	78	73	111	53	53
100-58309.5161	WORKERS COMP INSURANCE	39	37	78	37	101	79	79
100-58309.5171	UNEMPLOYMENT	233	242	156	265	0	156	156
TOTAL PERSONNEL SERVICES		23,872	44,563	24,144	21,547	45,694	23,946	23,946
SUPPLIES								
100-58309.5201	OFFICE SUPPLIES	0	0	0	0	0	500	500
100-58309.5222	INDIGENT TRANSPORT & BU	5,480	8,482	10,000	8,750	5,390	10,000	10,000
100-58309.5223	LEGAL EASE EXPENSES	0	0	1,500	0	0	1,500	1,500
100-58309.5225	CORONAVIRUS RELIEF FUND	166,768	160,641	0	0	439,188	0	0
TOTAL SUPPLIES		172,248	169,123	11,500	8,750	444,578	12,000	12,000
MAINTENANCE & REPAIRS								
100-58309.5320	CASA CONTRIBUTION	10,000	10,000	0	0	0	0	0
100-58309.5321	FOOD BANK CONTRIBUTION	15,000	15,000	0	0	0	0	0
100-58309.5322	CHILDRENS ADVOCACY CENT	10,000	10,000	0	0	0	0	0
100-58309.5324	FRIO CHILDCARE BOARD	0	7,500	0	0	0	0	0
100-58309.5378	EQUIPMENT RENTAL EXPENS	0	0	0	0	0	1,600	1,600
100-58309.5384	POSTAGE & FREIGHT EXPEN	0	0	50	0	0	50	50
100-58309.5388	ALAMO REGIONAL TRANSIT	10,000	10,000	0	0	0	0	0
100-58309.5390	TRAVEL / MILEAGE EXPENS	376	444	700	395	0	700	700
100-58309.5394	CONFERENCES & ASSOCIATI	0	0	300	0	0	300	300
100-58309.5395	COMMUNITY ASSISTANCE -	1,000	4,393	0	0	0	0	0
100-58309.5397	MEALS & LODGING	0	0	800	0	0	800	800
100-58309.5398	CANINE IMPOUNDMENT	0	0	300	0	0	300	300
TOTAL MAINTENANCE & REPAIRS		46,376	57,337	2,150	395	0	3,750	3,750
SUNDRIES								
TOTAL HEALTH & WELFARE		242,497	271,023	37,794	30,692	490,272	39,696	39,696

100-GENERAL FUND
 COUNTY EXTENSION
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	2021-2022			2022-2023	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-58511.5101 SALARIES - COUNTY AGENT	34,445	34,313	34,182	16,565	31,815	37,072	37,072
100-58511.5102 SALARIES - COUNTY FCS	23,257	23,169	23,080	4,083	21,482	23,080	23,080
100-58511.5115 SALARIES - CLERICAL	38,801	38,953	38,700	34,391	35,932	44,690	44,690
EXECUTIVE ADMINISTRATIV 1	44,690.19						44,690
100-58511.5131 PAYROLL TAXES	7,320	7,343	7,341	4,459	6,200	8,020	8,020
100-58511.5141 GROUP INSURANCE	9,180	9,737	9,118	8,415	8,415	9,307	9,307
100-58511.5151 CO RETIREMENT CONTRIBUT	3,536	3,655	4,454	3,851	3,015	3,973	3,973
100-58511.5156 COUNTY RETIREMENT SUPPL	154	151	151	142	127	116	116
100-58511.5161 WORKERS COMP INSURANCE	186	177	374	177	486	409	409
100-58511.5171 UNEMPLOYMENT	1,117	705	749	855	0	807	807
TOTAL PERSONNEL SERVICES	117,995	118,204	118,149	72,938	107,473	127,475	127,475
SUPPLIES							
100-58511.5201 OFFICE SUPPLIES	2,698	1,971	2,700	1,172	0	2,700	2,700
100-58511.5220 PURCHASES-NON CAPITALIZ	2,493	923	2,500	0	0	2,500	2,500
100-58511.5252 MEMBERSHIP FEES	530	531	600	260	0	600	600
100-58511.5292 MISCELLANEOUS SUPPLIES	1,399	1,468	1,500	573	0	1,500	1,500
TOTAL SUPPLIES	7,120	4,892	7,300	2,005	0	7,300	7,300
MAINTENANCE & REPAIRS							
100-58511.5378 EQUIPMENT RENTAL EXPENS	1,538	1,538	1,940	1,410	1,410	1,940	1,940
100-58511.5384 POSTAGE / FREIGHT EXPEN	123	151	150	172	220	150	150
100-58511.5386 TELEPHONE / OTHER COMMU	498	0	1,350	0	0	1,350	1,350
100-58511.5390 TRAVEL / MILEAGE EXPENS	1,913	1,664	5,000	1,054	674	5,300	5,300
100-58511.5392 TRAVEL / MILEAGE - FCS	1,640	861	4,400	419	0	4,400	4,400
100-58511.5394 CONFERENCES / ASSOCIATI	1,000	845	1,250	450	0	1,250	1,250
100-58511.5395 EDUCATION / TRAINING	320	254	1,000	30	0	1,000	1,000
100-58511.5397 MEALS / LODGING	1,520	1,223	2,500	1,825	0	2,800	2,800
100-58511.5398 MEALS / LODGING - FCS	2,664	1,528	2,000	662	0	2,000	2,000
TOTAL MAINTENANCE & REPAIRS	11,217	8,064	19,590	6,023	2,304	20,190	20,190
SUNDRIES							
100-58511.5500 INSURANCE / BONDING PRE	100	100	150	100	1,100	150	150
TOTAL SUNDRIES	100	100	150	100	1,100	150	150
TOTAL COUNTY EXTENSION	136,431	131,260	145,189	81,065	110,877	155,115	155,115

100-GENERAL FUND
 HUMAN RESOURCE
 DEPARTMENTAL EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	(----- 2021-2022 -----) CURRENT BUDGET	(----- 2021-2022 -----) YEAR-TO-DATE ACTUAL	(----- 2021-2022 -----) PROJECTED YEAR END	(----- 2022-2023 -----) PROPOSED BUDGET PB	(----- 2022-2023 -----) APPROVED BUDGET
PERSONNEL SERVICES							
100-58611.5101 SALARY - RESOURCE DIREC	70,539	70,269	70,000	62,192	65,154	84,793	84,793
100-58611.5102 SALARIES - CLERK	37,413	38,118	37,860	33,635	35,156	39,553	39,553
EXECUTIVE ADMINISTRATIV 1	39,552.60						39,553
100-58611.5131 PAYROLL TAXES	7,832	8,185	8,251	7,565	6,701	9,512	9,512
100-58611.5141 GROUP INSURANCE	17,481	18,325	18,237	16,829	16,829	18,614	18,614
100-58611.5151 CO RETIREMENT CONTRIBUT	9,772	10,171	12,415	10,732	8,417	11,054	11,054
100-58611.5156 CO RETIREMENT SUPPLEMEN	424	421	421	395	356	331	331
100-58611.5161 WORKERS COMP INSURANCE	209	199	421	199	547	485	485
100-58611.5171 UNEMPLOYMENT	1,216	794	841	1,205	0	957	957
TOTAL PERSONNEL SERVICES	144,885	146,482	148,445	132,753	133,159	165,300	165,300
SUPPLIES							
100-58611.5201 OFFICE SUPPLIES	3,655	3,160	3,000	1,947	1,959	3,000	3,000
100-58611.5220 PURCHASES-NON CAPITALIZ	6,704	3,541	3,000	1,684	0	3,000	3,000
100-58611.5263 ADVERTISING & LEGAL NOT	0	101	500	0	0	500	500
100-58611.5291 DONATION EXPENSES	0	0	8,617	7,676	0	8,000	8,000
TOTAL SUPPLIES	10,359	6,801	15,117	11,307	1,959	14,500	14,500
MAINTENANCE & REPAIRS							
100-58611.5378 EQUIPMENT RENTAL EXPENS	1,157	1,542	1,600	1,438	1,414	1,600	1,600
100-58611.5382 DATA PROCESSING EXPENSE	6,081	9,570	10,000	8,275	22,550	10,000	10,000
100-58611.5384 POSTAGE & FREIGHT EXPEN	0	24	500	56	0	500	500
100-58611.5390 TRAVEL / MILEAGE EXPENS	0	0	2,500	200	0	2,500	2,500
100-58611.5392 PRINTING & COPYING	75	0	1,000	0	0	1,000	1,000
100-58611.5394 CONFERENCES & ASSOCIATI	0	250	1,500	0	0	1,500	1,500
100-58611.5397 MEALS & LODGING	0	0	3,000	197	0	3,000	3,000
TOTAL MAINTENANCE & REPAIRS	7,312	11,386	20,100	10,166	23,964	20,100	20,100
SERVICES							
100-58611.5437 LAB SERVICES	3,761	3,346	6,000	3,539	8,892	6,000	6,000
100-58611.5490 PHYSICALS - EMPLOYEES	0	62	1,000	0	0	1,000	1,000
TOTAL SERVICES	3,761	3,408	7,000	3,539	8,892	7,000	7,000
SUNDRIES							
100-58611.5500 INSURANCE & BONDING PRE	100	50	250	0	0	250	250
TOTAL SUNDRIES	100	50	250	0	0	250	250
CAPITAL OUTLAY							
100-58611.5632 EQUIPMENT - OTHER PURCH	19,809	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	19,809	0	0	0	0	0	0
TOTAL HUMAN RESOURCE	186,225	168,127	190,912	157,764	167,974	207,150	207,150

100-GENERAL FUND
 SPECIAL PROJECTS
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
2019-2020	2020-2021							
ACTUAL	ACTUAL				PB			
<u>PERSONNEL SERVICES</u>								
100-58612.5120	SALARIES - OPSG DEPUTIE	0	46,472	216,421	133,997	0	84,049	84,049
100-58612.5131	PAYROLL TAXES	0	3,555	16,556	7,385	0	6,430	6,430
100-58612.5151	CO RETIREMENT CONTRIBUT	0	4,410	24,670	11,112	0	7,472	7,472
100-58612.5156	COUNTY RETIREMENT SUPPL	0	181	856	377	0	219	219
100-58612.5161	WORKERS COMP. INSURANCE	0	2,328	10,843	5,409	0	4,211	4,211
100-58612.5171	UNEMPLOYMENT	0	362	1,772	821	0	647	647
	TOTAL PERSONNEL SERVICES	0	57,309	271,119	159,101	0	103,028	103,028
<u>SERVICES</u>								
100-58612.5401	SP PROJECTS ELIGIBLE EX	0	129	17,000	5,455	1,422	0	0
100-58612.5405	HOTEL OCCUPANCY ELIGIBL	0	0	15,000	15,000	0	0	0
100-58612.5406	TIRZ ELIGIBLE EXPENDITU	0	0	0	0	0	0	55,000
100-58612.5410	ARMOR GRANT ELIGIBLE EX	0	0	0	0	0	22,475	22,475
100-58612.5411	INTEROPERABLE COMMUNICA	0	61,787	0	0	0	0	0
100-58612.5412	BODY WORN CAMERA GRANT	0	0	14,416	14,416	0	0	0
100-58612.5413	SWIMMING POOL MAINTENAN	0	0	0	0	0	73,333	73,333
100-58612.5468	WALMART COMMUNITY GRANT	0	0	1,000	0	0	1,000	1,000
100-58612.5494	ARP-TRAVEL TOURISM & OU	0	0	100,000	0	0	0	0
	TOTAL SERVICES	0	61,916	147,416	34,871	1,422	96,808	151,808
TOTAL SPECIAL PROJECTS		0	119,225	418,534	193,971	1,422	199,836	254,836

100-GENERAL FUND
 VETERANS SERVICE
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES							
100-59901.5101 VETERANS SERVICE OFFICE	12,513	12,465	12,417	11,510	6,304	25,207	25,207
100-59901.5103 VETERANS SERVICE DRIVER	10,897	11,230	15,000	13,752	12,154	15,225	15,225
100-59901.5131 PAYROLL TAXES	1,786	1,795	2,097	2,002	1,527	3,093	3,093
100-59901.5151 CO RETIREMENT CONTRIBUT	2,143	2,211	3,156	2,808	1,842	3,594	3,594
100-59901.5156 CO RETIREMENT SUPPLEMEN	93	91	107	104	78	105	105
100-59901.5161 WORKERS COMP INSURANCE	53	51	107	51	139	158	158
100-59901.5171 UNEMPLOYMENT	286	173	214	330	0	311	311
TOTAL PERSONNEL SERVICES	27,771	28,016	33,098	30,556	22,044	47,694	47,694
SUPPLIES							
100-59901.5201 OFFICE SUPPLIES	135	0	300	128	0	300	300
TOTAL SUPPLIES	135	0	300	128	0	300	300
MAINTENANCE & REPAIRS							
100-59901.5378 EQUIPMENT RENTAL EXPENS	636	674	870	794	583	870	870
100-59901.5382 DATA PROCESSING EXPENSE	690	330	500	144	0	500	500
100-59901.5384 POSTAGE & FREIGHT EXPEN	1	0	25	0	0	25	25
100-59901.5390 TRAVEL / MILEAGE EXPENS	117	0	400	0	0	400	400
100-59901.5394 CONFERENCES & ASSOCIATI	0	0	50	0	0	50	50
100-59901.5397 MEALS & LODGING	138	0	800	0	0	800	800
TOTAL MAINTENANCE & REPAIRS	1,581	1,004	2,645	938	583	2,645	2,645
SUNDRIES							
100-59901.5500 INSURANCE & BONDING PRE	0	0	50	0	0	50	50
TOTAL SUNDRIES	0	0	50	0	0	50	50
TOTAL VETERANS SERVICE	29,488	29,021	36,093	31,623	22,627	50,689	50,689
TOTAL EXPENDITURES	11,209,083	12,346,224	14,080,952	10,263,124	13,175,920	15,194,920	15,194,920
REVENUE OVER/(UNDER) EXPENDITURES	592,818	(502,663)	0	873,045	(9,448,914)	0	0

126-AMERICAN RESCUE PLAN FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
2019-2020	2020-2021	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
PERSONNEL SERVICES								
126-50000.5101	SALARIES	0	181,500	36,000	36,000	0	25,430	25,430
126-50000.5131	PAYROLL TAXES	0	13,721	2,754	2,673	0	1,945	1,945
126-50000.5151	COUNTY RETIREMENT CONTR	0	16,228	4,144	3,416	0	2,261	2,261
126-50000.5156	COUNTY RETIREMENT SUPPL	0	667	140	140	0	66	66
126-50000.5161	WORKERS COMPENSATION IN	0	69	870	0	0	99	99
126-50000.5171	UNEMPLOYMENT INSURANCE	0	1,416	140	129	0	199	199
	TOTAL PERSONNEL SERVICES	0	213,600	44,048	42,358	0	30,000	30,000
MAINTENANCE & REPAIRS								
126-50000.5310	COMMUNITY/WELLNESS	0	0	0	0	0	155,000	155,000
126-50000.5311	ECONOMIC DEVELOPMENT	0	0	0	0	0	730,000	730,000
126-50000.5312	PUBLIC SAFETY/MENTAL HL	0	0	0	0	0	735,000	735,000
126-50000.5313	EMERGENCY MANAGEMENT	0	0	0	0	0	100,000	100,000
126-50000.5314	INFRASTRUCTURE	0	0	0	0	0	630,273	630,273
126-50000.5320	CASA CONTRIBUTION	0	0	10,000	10,000	0	10,000	10,000
126-50000.5321	FOOD BANK CONTRIBUTION	0	0	15,000	15,000	0	15,000	15,000
126-50000.5322	CHILDRENS ADVOCACY CENT	0	0	10,000	10,000	0	10,000	10,000
126-50000.5324	FRIO CHILD CARE BOARD	0	0	7,500	7,500	0	7,500	7,500
126-50000.5325	FARMERS MARKET	0	0	0	0	0	3,000	3,000
126-50000.5388	ALAMO REGIONAL TRANSIT	0	0	10,000	10,000	0	10,000	10,000
126-50000.5389	COMMUNITY COUNCIL OF SO	0	0	0	0	0	1,000	1,000
126-50000.5395	COMMUNITY ASSISTANCE-ME	0	0	4,392	4,393	0	4,393	4,393
	TOTAL MAINTENANCE & REPAIRS	0	0	56,892	56,893	0	2,411,165	2,411,165
SUNDRIES								
126-50000.5591	ELIGIBLE EXPENDITURES	0	22,626	3,607,535	813,504	0	48,981	48,981
	TOTAL SUNDRIES	0	22,626	3,607,535	813,504	0	48,981	48,981
TOTAL NON-DEPARTMENTAL								
		0	236,226	3,708,476	912,755	0	2,490,146	2,490,146
TOTAL EXPENDITURES								
		0	236,226	3,708,476	912,755	0	2,490,146	2,490,146
REVENUE OVER/(UNDER) EXPENDITURES								
		0	1,735,875	0	1,059,346	0	0	0

130-OPERATION LONE STAR GRANT
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
					PB			
2019-2020	2020-2021							
ACTUAL	ACTUAL							
PERSONNEL SERVICES								
130-50000.5101	SALARIES-DETENTION OFFI	0	0	412,993	194,128	0	232,841	232,841
130-50000.5131	PAYROLL TAXES	0	0	31,594	14,657	0	17,812	17,812
130-50000.5141	GROUP INSURANCE	0	0	82,066	27,077	0	83,765	83,765
130-50000.5151	COUNTY RETIREMENT CONTR	0	0	47,535	21,956	0	20,700	20,700
130-50000.5156	COUNTY RETIREMENT SUPPL	0	0	1,611	777	0	605	605
130-50000.5161	WORKERS COMPENSATION IN	0	0	20,691	(45)	0	11,665	11,665
130-50000.5171	UNEMPLOYMENT INSURANCE	0	0	3,510	919	0	1,793	1,793
	TOTAL PERSONNEL SERVICES	0	0	600,000	259,468	0	369,181	369,181
SUPPLIES								
130-50000.5220	PURCHASES-NON CAPITALIZ	0	0	58,695	0	0	58,695	58,695
	TOTAL SUPPLIES	0	0	58,695	0	0	58,695	58,695
CAPITAL OUTLAY								
130-50000.5605	BUILDING IMPROVEMENTS	0	0	500,000	257,044	0	170,952	170,952
	TOTAL CAPITAL OUTLAY	0	0	500,000	257,044	0	170,952	170,952
TOTAL NON-DEPARTMENTAL								
		0	0	1,158,695	516,512	0	598,828	598,828
TOTAL EXPENDITURES								
		0	0	1,158,695	516,512	0	598,828	598,828
REVENUE OVER/(UNDER) EXPENDITURES								
		0	0	0	(143,960)	0	0	0

200-ROAD & BRIDGE FUND
 REVENUES

		2019-2020	2020-2021	(----- 2021-2022 -----)		(----- 2022-2023 -----)		
		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
TAXES & FEES								
200-40000.4100	AD VALOREM TAXES - CURR	2,492,440	2,537,637	2,498,412	2,392,406	0	2,837,920	2,837,920
200-40000.4101	AD VALOREM TAXES - DELI	71,962	139,914	68,317	302,328	0	68,317	68,317
200-40000.4112	VEHICLE REGISTRATION FE	432,769	440,009	440,000	428,431	103,180	440,000	440,000
TOTAL TAXES & FEES		2,997,171	3,117,560	3,006,729	3,123,165	103,180	3,346,237	3,346,237
LICENSES & PERMITS								
200-40000.4201	MISC PERMIT FEES	0	0	500	0	0	500	500
200-40000.4202	ENVIRONMENTAL (SEPTIC)	9,200	15,510	10,000	18,430	0	10,000	10,000
200-40000.4204	UTILITY PERMITS	5,400	5,500	8,000	8,500	0	8,000	8,000
200-40000.4205	SUBDIVISION PERMITS	850	564	1,000	900	0	1,000	1,000
TOTAL LICENSES & PERMITS		15,450	21,574	19,500	27,830	0	19,500	19,500
GRANTS								
200-40000.4350	INTERGOVERNMENTAL REVEN	0	0	5,000	0	0	5,000	5,000
TOTAL GRANTS		0	0	5,000	0	0	5,000	5,000
OTHER REVENUE								
200-40000.4539	TAX COLLECTOR OFFICE FE	34,476	33,135	42,000	36,127	24,548	42,000	42,000
200-40000.4541	JP #1 FINE REVENUES	163,503	105,344	150,000	79,387	136,672	150,000	150,000
200-40000.4542	JP #2 FINE REVENUE	104,807	50,338	60,000	34,792	61,602	60,000	60,000
200-40000.4543	JP #3 FINE REVENUE	21,310	16,436	30,000	11,715	26,197	30,000	30,000
200-40000.4544	JP #4 FINE REVENUE	38,069	23,739	40,000	17,282	26,146	40,000	40,000
TOTAL OTHER REVENUE		362,165	228,992	322,000	179,304	275,166	322,000	322,000
INTEREST								
200-40000.4601	INTEREST	36,000	25,390	9,000	8,079	34,017	9,000	9,000
TOTAL INTEREST		36,000	25,390	9,000	8,079	34,017	9,000	9,000
MISCELLANEOUS REVENUE								
200-40000.4854	MAP & SIGN PROCEEDS	0	0	350	40	0	350	350
200-40000.4855	INTERLOCAL REVENUE	0	0	0	0	0	30,000	30,000
200-40000.4863	TX DOT REIMBURSEMENT	0	0	0	0	0	976,560	976,560
200-40000.4865	MISCELLANEOUS REVENUES	23,535	7,405	10,000	3,375	0	10,000	10,000
200-40000.4866	PROCEEDS FROM INSURANCE	14,707	26,267	5,000	7,378	0	5,000	5,000
200-40000.4867	PARK REVENUES	1,950	2,500	6,000	4,850	0	6,000	6,000
TOTAL MISCELLANEOUS REVENUE		40,193	36,172	21,350	15,643	0	1,027,910	1,027,910
OTHER FINANCING SOURCES								
200-40000.4902	SALE OF ASSETS	0	0	1,000	213,051	0	150,000	150,000
200-40000.4990	TRANSFER IN - FUND BALA	0	0	260,000	0	0	1,415,292	1,415,292
TOTAL OTHER FINANCING SOURCES		0	0	261,000	213,051	0	1,565,292	1,565,292
TOTAL REVENUES		3,450,978	3,429,688	3,644,579	3,567,071	412,363	6,294,939	6,294,939

200-ROAD & BRIDGE FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

		2019-2020	2020-2021	2021-2022		2022-2023		
		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES								
200-50000.5101	SALARIES - COMMISSIONER	166,260	165,625	164,124	146,555	153,568	190,227	190,227
	COUNTY COMMISSIONER #1	1 46,657.61						46,658
	COUNTY COMMISSIONER #2	1 48,315.01						48,315
	COUNTY COMMISSIONER #3	1 47,171.79						47,172
	COUNTY COMMISSIONER #4	1 48,082.31						48,082
200-50000.5102	ROAD ENGINEER	144,308	140,539	140,000	124,385	130,308	142,100	142,100
200-50000.5103	SALARIES - SUPERVISOR	153,885	178,593	207,350	163,555	100,251	225,262	225,262
	ROAD ADMINISTRATOR	1 66,998.56						66,999
	CREW CHIEF #1	1 48,000.00						48,000
	CREW CHIEF #2	1 51,644.26						51,644
	CREW CHEIF #3	1 58,619.10						58,619
200-50000.5104	COMM CRT LEGAL COUNSEL	20,154	20,077	20,000	17,769	18,615	20,000	20,000
200-50000.5105	SALARIES - ROAD EQUIPME	345,647	301,102	366,438	309,960	279,892	422,950	422,950
	ROAD TECH II - #1	1 35,216.43						35,216
	ROAD TECH I - #2	1 33,250.00						33,250
	ROAD TECH I - #3	1 38,980.74						38,981
	ROAD TECH I - #4	1 33,995.26						33,995
	ROAD TECH I - #5	1 34,789.46						34,789
	ROAD TECH I - #6	1 33,995.26						33,995
	ROAD TECH I - #7	1 33,748.75						33,749
	ROAD TECH I - #8	1 33,748.58						33,749
	ROAD TECH I - #9	1 35,544.90						35,545
	ROAD TECH I # 10	1 34,840.62						34,841
	ROAD TECH I # 11	1 33,250.00						33,250
	ROAD TECH II # 12	1 41,589.95						41,590
200-50000.5106	SALARIES - DRIVERS	417,354	399,741	418,988	353,150	368,699	464,093	464,093
	ROAD TECH II - #1	1 46,338.07						46,338
	ROAD TECH II - #2	1 45,256.98						45,257
	ROAD TECH II - #3	1 45,494.94						45,495
	ROAD TECH II - #4	1 41,508.45						41,508
	ROAD TECH II - #5	1 38,739.62						38,740
	ROAD TECH II - #6	1 41,175.71						41,176
	ROAD TECH II - #7	1 39,483.22						39,483
	ROAD TECH II - #8	1 38,021.91						38,022
	ROAD TECH II - #9	1 40,231.24						40,231
	ROAD TECH II - #10	1 38,208.72						38,209
	ROAD TECH III - #11	1 49,634.12						49,634
200-50000.5107	SALARIES - MECHANICS	135,168	102,736	131,546	116,849	125,014	177,177	177,177
	ROAD TECH III / CHIEF M	1 54,649.25						54,649
	ROAD TECH III / MECHANI	1 47,650.13						47,650
	ROAD TECH II / MECHANIC	1 39,114.54						39,115
	ROAD TECH II / MECHANIC	1 35,762.74						35,763
200-50000.5108	SALARIES - ENVIRONMENTA	88,492	81,746	90,940	40,896	85,300	44,910	44,910
	ROAD TECH III/ENVIRO IN	1 44,910.00						44,910
200-50000.5115	SALARIES - CLERICAL	66,866	72,912	81,080	72,044	44,506	87,031	87,031
	OFFICE SUPERVISOR	1 52,082.56						52,083
	ADMINISTRATIVE ASSISTAN	1 34,948.63						34,949

200-ROAD & BRIDGE FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		2019-2020	2020-2021	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
200-50000.5131	PAYROLL TAXES	111,867	106,340	124,011	101,570	92,572	135,692	135,692
200-50000.5141	GROUP INSURANCE	321,747	300,203	346,501	297,491	260,882	362,981	362,981
200-50000.5151	COUNTY RETIREMENT CONTR	139,938	137,240	184,282	150,436	116,472	155,908	155,908
200-50000.5156	COUNTY RETIREMENT SUPPL	6,076	5,680	6,244	5,548	4,922	4,560	4,560
200-50000.5161	WORKERS COMP INSURANCE	62,482	58,691	122,817	57,532	161,401	130,705	130,705
200-50000.5171	UNEMPLOYMENT INSURANCE	15,329	9,376	11,208	21,024	0	12,039	12,039
TOTAL PERSONNEL SERVICES		2,195,573	2,080,600	2,415,528	1,978,763	1,942,402	2,575,635	2,575,635
SUPPLIES								
200-50000.5201	OFFICE SUPPLIES	4,651	5,084	6,000	3,853	3,473	6,000	6,000
200-50000.5212	SHOP SUPPLIES	6,623	5,485	10,000	6,973	3,049	15,000	15,000
200-50000.5220	PURCHASES - NON CAPITAL	22,295	10,124	30,000	18,678	5,676	30,000	30,000
200-50000.5241	BATTERIES, TIRES & TUBE	33,590	50,553	55,000	37,362	47,672	55,000	55,000
200-50000.5243	LUBRICANTS	9,439	9,844	15,000	15,267	16,516	15,000	15,000
200-50000.5245	CHEMICAL SPRAYS	2,448	6,545	30,000	3,040	0	30,000	30,000
200-50000.5251	HAND TOOLS & PARTS	4,987	2,692	5,000	3,987	3,043	12,000	12,000
200-50000.5252	MEMBERSHIP FEES	0	989	3,000	39	0	3,000	3,000
200-50000.5255	ROAD SIGNS	7,207	39,838	80,000	34,282	0	50,000	50,000
200-50000.5261	UNIFORMS	17,139	23,041	20,000	15,367	19,561	20,000	20,000
200-50000.5280	SAFETY SUPPLIES	6,146	6,254	7,000	3,985	12,977	10,000	10,000
200-50000.5291	MISCELLANEOUS	2,278	1,538	2,000	2,876	682	2,000	2,000
TOTAL SUPPLIES		116,802	161,989	263,000	145,709	112,647	248,000	248,000
MAINTENANCE & REPAIRS								
200-50000.5301	MOTOR VEHICLE REPAIRS	175,692	200,599	185,000	207,880	178,943	220,000	220,000
200-50000.5346	PARK MAINTENANCE	22,002	14,956	32,000	27,103	8,738	32,000	32,000
200-50000.5347	SWIMMING POOL MAINTENAN	23,500	23,500	23,500	23,500	0	23,500	23,500
200-50000.5373	AIRPORT MAINTENANCE	1	1	0	2	0	5,000	5,000
200-50000.5377	TIRE REPAIRS	1,257	6,214	5,000	1,470	528	5,000	5,000
200-50000.5380	DRAINAGE STRUCTURES	0	0	0	0	0	85,000	85,000
200-50000.5381	TRAFFIC MANAGEMENT	0	0	0	0	0	60,000	60,000
200-50000.5391	MISCELLANEOUS REPAIRS	3,353	8,552	8,000	4,945	24,725	8,000	8,000
TOTAL MAINTENANCE & REPAIRS		225,805	253,822	253,500	264,901	212,934	438,500	438,500
SERVICES								
200-50000.5400	GENERAL CONTRACTORS	0	0	0	0	0	1,563,805	1,563,805
200-50000.5401	CONSULTANT & CONTRACT S	228,285	122,598	226,351	15,503	906,942	661,290	661,290
200-50000.5405	EQUIPMENT RENTAL	0	0	0	0	0	100,000	100,000
200-50000.5440	CELL PHONES & PAGERS	4,201	5,703	4,300	5,253	1,956	6,300	6,300
200-50000.5441	DATA PROCESSING	5,220	2,972	20,000	3,508	0	20,000	20,000
200-50000.5442	POSTAGE	48	102	200	77	393	200	200
200-50000.5443	FREIGHT	5,485	7,120	8,000	8,522	1,178	8,000	8,000
200-50000.5446	UTILITIES	(189)	0	0	0	0	0	0
200-50000.5460	PROFESSIONAL LICENSES	1,227	2,278	3,000	968	0	3,000	3,000
200-50000.5461	ADVERTISING & LEGAL	695	259	500	94	0	500	500
200-50000.5464	TRAVEL / MILEAGE - COMM	0	2,788	2,000	739	0	2,000	2,000
200-50000.5465	TRAVEL / MILEAGE EXPENS	699	239	2,500	462	0	2,500	2,500
200-50000.5466	CONFERENCES - R & B	1,464	775	6,750	5,307	4,235	6,750	6,750
200-50000.5467	CONFERENCES - COMMISSIO	240	2,655	3,000	1,495	3,355	3,000	3,000
200-50000.5468	MEALS & LODGING COMMISS	0	5,850	4,000	2,197	0	4,000	4,000

200-ROAD & BRIDGE FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
2019-2020	2020-2021							
ACTUAL	ACTUAL							
		PB						
200-50000.5469	MEALS & LODGING	2,654	911	5,000	2,125	0	5,000	5,000
200-50000.5471	OFFICE EQUIPMENT RENTAL	1,476	1,662	2,500	2,301	2,761	2,500	2,500
200-50000.5476	INSURANCE & BONDING	62,104	66,831	70,000	45,304	672,639	70,000	70,000
200-50000.5493	HAZMAT DISPOSAL	65	9,841	25,000	75	0	30,000	30,000
200-50000.5495	OTHER SERVICES	1,659	36	1,000	400	394	3,000	3,000
TOTAL SERVICES		315,332	232,619	384,101	94,330	1,593,854	2,491,844	2,491,844
<u>SUNDRIES</u>								
200-50000.5510	CONTINGENCIES	0	0	53,450	0	0	25,960	25,960
200-50000.5511	CONTINGENCIES - SALARIE	0	0	0	0	0	15,000	15,000
TOTAL SUNDRIES		0	0	53,450	0	0	40,960	40,960
<u>CAPITAL OUTLAY</u>								
200-50000.5625	VEHICLES	121,512	221,281	50,000	0	0	220,000	220,000
200-50000.5631	HEAVY ROAD EQUIPMENT	181,915	102,665	180,000	258,561	0	180,000	180,000
200-50000.5632	EQUIPMENT - OTHER PURCH	12,470	95,572	45,000	14,930	0	100,000	100,000
TOTAL CAPITAL OUTLAY		315,897	419,519	275,000	273,491	0	500,000	500,000
<u>TOTAL NON-DEPARTMENTAL</u>		3,169,409	3,148,549	3,644,579	2,757,193	3,861,838	6,294,939	6,294,939
<u>TOTAL EXPENDITURES</u>		3,169,409	3,148,549	3,644,579	2,757,193	3,861,838	6,294,939	6,294,939
REVENUE OVER/(UNDER) EXPENDITURES		281,569	281,139	0	809,878	(3,449,475)	0	0

201-FM & LATERAL ROAD FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	(----- 2021-2022 -----)		(----- 2022-2023 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>SUPPLIES</u>							
201-50000.5232 ROAD MATERIALS	593,996	488,929	895,000	326,828	233,785	1,130,000	1,130,000
201-50000.5242 FUEL	121,914	195,018	250,000	288,123	311,878	275,000	275,000
TOTAL SUPPLIES	715,911	683,947	1,145,000	614,951	545,663	1,405,000	1,405,000
<u>SERVICES</u>							
201-50000.5401 GENERAL CONTRACTORS	50,000	9,296	712,472	347,611	0	0	0
201-50000.5402 CONSULTANT & CONTRACTED	0	0	575,879	39,952	0	0	0
201-50000.5405 EQUIPMENT RENTAL	0	14,763	50,000	52,390	0	0	0
TOTAL SERVICES	50,000	24,060	1,338,351	439,953	0	0	0
TOTAL NON-DEPARTMENTAL	765,911	708,007	2,483,351	1,054,904	545,663	1,405,000	1,405,000
TOTAL EXPENDITURES	765,911	708,007	2,483,351	1,054,904	545,663	1,405,000	1,405,000
REVENUE OVER/(UNDER) EXPENDITURES	142,357	236,770	0	(31,325)	(283,623)	0	0

202-WIC PROGRAM FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	(----- 2021-2022 -----) CURRENT BUDGET	(----- 2021-2022 -----) YEAR-TO-DATE ACTUAL	(----- 2021-2022 -----) PROJECTED YEAR END	(----- 2022-2023 -----) PROPOSED BUDGET PB	(----- 2022-2023 -----) APPROVED BUDGET
PERSONNEL SERVICES							
202-50000.5101 SALARIES - NURSE DIRECT	60,125	57,147	53,766	53,952	54,577	62,893	62,893
DIRECTOR	1 62,893.04						62,893
202-50000.5105 SALARIES - PEER COUNSEL	7,601	14,972	20,259	7,180	4,708	2,500	2,500
202-50000.5115 SALARIES - ASSISTANTS	35,614	50,329	65,547	57,861	58,135	72,855	72,855
WIC ASSISTANT	1 42,810.53						42,811
CLERK I - IBCLC	1 30,044.47						30,044
202-50000.5117 SALARIES - PART TIME	13,839	0	0	0	0	9,200	9,200
202-50000.5131 PAYROLL TAXES	8,601	9,092	10,675	9,162	7,789	11,280	11,280
202-50000.5141 GROUP INSURANCE	18,359	18,359	27,355	22,949	16,829	27,922	27,922
202-50000.5151 COUNTY RETIREMENT CONTR	9,063	11,431	16,065	13,280	8,732	13,108	13,108
202-50000.5156 COUNTY RETIREMENT SUPPL	394	473	545	488	369	383	383
202-50000.5161 WORKERS COMPENSATION IN	342	335	768	352	921	807	807
202-50000.5171 UNEMPLOYMENT INSURANCE	1,336	895	1,111	1,429	0	1,135	1,135
TOTAL PERSONNEL SERVICES	155,274	163,033	196,091	166,653	152,059	202,083	202,083
SUPPLIES							
202-50000.5201 OFFICE SUPPLIES	4,035	4,321	4,000	4,674	6,784	5,000	5,000
202-50000.5210 MEDICAL SUPPLIES	4,317	12,683	9,000	1,340	0	2,606	2,606
202-50000.5215 LACTATION SUPPLIES	0	0	0	0	0	6,500	6,500
202-50000.5220 PURCHASES - NON CAPITAL	3,479	7,911	4,000	3,063	5,437	4,000	4,000
202-50000.5291 MISCELLANEOUS SUPPLIES	32,911	16,946	24,000	14,362	88	3,000	3,000
202-50000.5295 OUTREACH SUPPLIES	0	0	28,950	3,064	0	9,100	9,100
TOTAL SUPPLIES	44,743	41,861	69,950	26,504	12,310	30,206	30,206
SERVICES							
202-50000.5401 CONTRACT SERVICES - DIE	6,171	7,548	8,000	6,903	7,222	8,000	8,000
202-50000.5442 POSTAGE & FREIGHT	709	590	600	518	2,871	1,600	1,600
202-50000.5444 TELEPHONE/COMMUNICATION	2,752	983	5,940	3,075	1,349	4,000	4,000
202-50000.5463 ADVERTISING & LEGAL	80	0	150	0	0	1,000	1,000
202-50000.5465 TRAVEL / MILEAGE EXPENS	674	1,482	2,500	1,967	0	3,500	3,500
202-50000.5466 CONFERENCES & ASSOCIATI	0	0	800	725	0	1,800	1,800
202-50000.5467 MEALS & LODGING	0	0	2,500	2,379	0	4,000	4,000
202-50000.5471 EQUIPMENT RENTAL - OFFI	3,990	3,862	4,000	3,687	2,250	4,200	4,200
202-50000.5495 OTHER SERVICES	31,742	95,290	172,404	36,250	0	50,000	50,000
TOTAL SERVICES	46,119	109,755	196,894	55,504	13,691	78,100	78,100
TOTAL NON-DEPARTMENTAL							
	246,135	314,649	462,935	248,661	178,060	310,389	310,389
TOTAL EXPENDITURES							
	246,135	314,649	462,935	248,661	178,060	310,389	310,389
REVENUE OVER/(UNDER) EXPENDITURES							
	(16,272)	(61,303)	0	55,084	228,604	0	0

205-COUNTY CLERK RECORDS MGT
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	(----- 2021-2022 -----)			(----- 2022-2023 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
205-50000.5119 SALARIES - PART TIME CL	9,075	12,127	20,000	15,947	11,611	20,000	20,000
205-50000.5131 PAYROLL TAXES	665	924	1,530	1,254	811	1,530	1,530
205-50000.5161 WORKERS COMPENSATION IN	29	37	78	37	101	78	78
205-50000.5171 UNEMPLOYMENT INSURANCE	82	89	156	177	0	156	156
TOTAL PERSONNEL SERVICES	9,851	13,176	21,764	17,414	12,524	21,764	21,764
<u>SUPPLIES</u>							
205-50000.5201 OFFICE SUPPLIES	0	1,485	3,386	55	0	3,386	3,386
TOTAL SUPPLIES	0	1,485	3,386	55	0	3,386	3,386
<u>SERVICES</u>							
205-50000.5449 RECORD PRESERVATION EXP	0	0	0	0	0	150,000	150,000
TOTAL SERVICES	0	0	0	0	0	150,000	150,000
TOTAL NON-DEPARTMENTAL	9,851	14,661	25,150	17,469	12,524	175,150	175,150
TOTAL EXPENDITURES	9,851	14,661	25,150	17,469	12,524	175,150	175,150
REVENUE OVER/(UNDER) EXPENDITURES	11,412	10,109	0	2,616	(9,297)	0	0

206-TX JUVENILE PROBATION FND
 REVENUES

		2019-2020	2020-2021	(----- 2021-2022 -----)			(----- 2022-2023 -----)	
		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
GRANTS								
206-40000.4313	"N" - INTERGOVERNMENTAL	5,454	3,092	3,106	3,106	3,410	1,674	1,674
206-40000.4321	GRANT REV - BASIC SUPER	90,410	64,442	79,228	79,229	70,895	80,967	80,967
206-40000.4322	GRANT REV - COMMUNITY P	94,282	67,626	82,528	82,529	74,393	80,646	80,646
206-40000.4323	GRANT REV - COMMITMENT	9,516	6,835	8,952	8,952	7,524	9,096	9,096
206-40000.4350	"R" - INTERGOVERNMENTAL	12,061	0	7,700	7,700	0	3,353	3,353
TOTAL GRANTS		211,723	141,995	181,515	181,516	156,222	175,736	175,736
MISCELLANEOUS REVENUE		_____	_____	_____	_____	_____	_____	_____
OTHER FINANCING SOURCES		_____	_____	_____	_____	_____	_____	_____
TOTAL REVENUES		211,723 =====	141,995 =====	181,515 =====	181,516 =====	156,222 =====	175,736 =====	175,736 =====

206-TX JUVENILE PROBATION FND
 JUVENILE PROBATION "N"
 DEPARTMENTAL EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	(----- 2021-2022 -----) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	(----- 2022-2023 -----) PROPOSED BUDGET PB	APPROVED BUDGET
SUPPLIES							
SERVICES							
206-50008.5403 THERAPY "N"	435	0	3,106	1,470	0	1,674	1,674
TOTAL SERVICES	435	0	3,106	1,470	0	1,674	1,674
TOTAL JUVENILE PROBATION "N"	435	0	3,106	1,470	0	1,674	1,674

206-TX JUVENILE PROBATION FND
 BASIC SUPERVISION
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED		
		BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET		
2019-2020	2020-2021							
ACTUAL	ACTUAL				PB			
PERSONNEL SERVICES								
206-50021.5106	SALARIES - PROBATION OF	65,986	65,734	65,483	58,179	60,949	68,483	68,483
206-50021.5131	PAYROLL TAXES	4,954	4,954	5,009	4,574	4,191	5,239	5,239
206-50021.5151	CO RETIREMENT CONTRIB	6,014	6,168	7,537	6,516	5,114	6,088	6,088
206-50021.5156	CO RETIREMENT SUPPLEMEN	261	255	255	240	216	178	178
206-50021.5161	WORKER COMP	205	195	432	195	537	452	452
206-50021.5171	UNEMPLOYMENT	764	481	512	722	0	527	527
	TOTAL PERSONNEL SERVICES	<u>78,184</u>	<u>77,788</u>	<u>79,228</u>	<u>70,425</u>	<u>71,007</u>	<u>80,967</u>	<u>80,967</u>
TOTAL BASIC SUPERVISION								
		<u>78,184</u>	<u>77,788</u>	<u>79,228</u>	<u>70,425</u>	<u>71,007</u>	<u>80,967</u>	<u>80,967</u>

206-TX JUVENILE PROBATION FND
 COMMUNITY PROGRAM
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023		
2019-2020	2020-2021	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED	
ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	
					PB		
<u>PERSONNEL SERVICES</u>							
206-50022.5106	SALARIES - PROBATION OF	68,736	68,473	68,211	60,603	63,489	68,211
206-50022.5131	PAYROLL TAXES	5,164	5,009	5,218	4,446	4,367	5,218
206-50022.5151	CO RETIREMENT CONTRIB	6,264	6,425	7,851	6,787	5,327	6,064
206-50022.5156	CO RETIREMENT SUPPLEMEN	272	266	266	250	225	177
206-50022.5161	WORKER COMP	214	203	450	203	559	450
206-50022.5171	UNEMPLOYMENT	795	501	532	752	0	525
	TOTAL PERSONNEL SERVICES	81,445	80,878	82,528	73,041	73,967	80,646
<hr/>							
TOTAL COMMUNITY PROGRAM		81,445	80,878	82,528	73,041	73,967	80,646

206-TX JUVENILE PROBATION FND
 COMMITMENT DIVERSION
 DEPARTMENTAL EXPENDITURES

		(----- 2021-2022 -----)			(----- 2022-2023 -----)			
	2019-2020	2020-2021	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED	
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	
						PB		
<u>PERSONNEL SERVICES</u>								
206-50023.5101	SALARIES - CHIEF	6,835	6,957	7,399	6,574	6,417	7,695	7,695
206-50023.5131	PAYROLL TAXES	500	509	566	503	430	589	589
206-50023.5151	CO RETIREMENT CONTRIB	623	651	852	736	538	683	683
206-50023.5156	CO RETIREMENT SUPPLEMEN	27	27	29	27	23	19	19
206-50023.5161	WORKER COMP	21	21	49	22	57	51	51
206-50023.5171	UNEMPLOYMENT	79	51	58	80	0	59	59
	TOTAL PERSONNEL SERVICES	8,084	8,216	8,952	7,943	7,464	9,096	9,096
<hr/>								
TOTAL COMMITMENT DIVERSION		8,084	8,216	8,952	7,943	7,464	9,096	9,096

206-TX JUVENILE PROBATION FND
 JUVENILE PROBATION "R"
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
206-50050.5591 ELIGIBLE EXPENDITURES	<u>3,100</u>	<u>3,193</u>	<u>7,700</u>	<u>3,353</u>	<u>0</u>	<u>3,353</u>	<u>3,353</u>
TOTAL SUNDRIES	3,100	3,193	7,700	3,353	0	3,353	3,353
TOTAL JUVENILE PROBATION "R"	3,100	3,193	7,700	3,353	0	3,353	3,353
TOTAL EXPENDITURES	171,249	170,075	181,515	156,231	152,438	175,736	175,736
REVENUE OVER/(UNDER) EXPENDITURES	40,474	(28,080)	0	25,284	3,784	0	0

208-FRIO CO JUVENILE SUPRVSRY
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	(----- 2021-2022 -----) CURRENT BUDGET	(----- 2021-2022 -----) YEAR-TO-DATE ACTUAL	(----- 2021-2022 -----) PROJECTED YEAR END	(----- 2022-2023 -----) PROPOSED BUDGET PB	(----- 2022-2023 -----) APPROVED BUDGET
SUNDRIES							
208-50000.5591 ELIGIBLE EXPENDITURES	79	0	3,000	73	0	3,000	3,000
TOTAL SUNDRIES	79	0	3,000	73	0	3,000	3,000
<hr/>							
TOTAL NON-DEPARTMENTAL	79	0	3,000	73	0	3,000	3,000
<hr/>							
TOTAL EXPENDITURES	79	0	3,000	73	0	3,000	3,000
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	1,006	205	0	47	0	0	0

209-CO CLERK ARCHIVE FUND
 ELIGIBLE EXPENDITURES
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
209-50000.5591 ELIGIBLE EXPENDITURES	<u>9,022</u>	<u>3,084</u>	<u>20,000</u>	<u>6,153</u>	<u>2,500</u>	<u>70,000</u>	<u>70,000</u>
TOTAL SUNDRIES	9,022	3,084	20,000	6,153	2,500	70,000	70,000
TOTAL ELIGIBLE EXPENDITURES	9,022	3,084	20,000	6,153	2,500	70,000	70,000
TOTAL EXPENDITURES	9,022	3,084	20,000	6,153	2,500	70,000	70,000
REVENUE OVER/(UNDER) EXPENDITURES	45,788	30,891	0	18,882	56,790	0	0

210-CO DIST CLERK ARCHIVE
 ELIGIBLE EXPENDITURES
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET	APPROVED BUDGET
						PB	
MAINTENANCE & REPAIRS							
210-50000.5391 ELIGIBLE EXPENDITURES	<u>0</u>	<u>0</u>	<u>8,100</u>	<u>0</u>	<u>0</u>	<u>8,100</u>	<u>8,100</u>
TOTAL MAINTENANCE & REPAIRS	0	0	8,100	0	0	8,100	8,100
TOTAL ELIGIBLE EXPENDITURES	0	0	8,100	0	0	8,100	8,100
TOTAL EXPENDITURES	0	0	8,100	0	0	8,100	8,100
REVENUE OVER/(UNDER) EXPENDITURES	3,730	1,980	0	598	3,850	0	0

403-SHERIFF'S SEIZED FUNDS
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	(----- 2021-2022 -----)		(----- 2022-2023 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
403-50000.5591 ELIGIBLE EXPENDITURES	<u>8,123</u>	<u>14,798</u>	<u>40,000</u>	<u>12,290</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>
TOTAL SUNDRIES	8,123	14,798	40,000	12,290	0	30,000	30,000
TOTAL NON-DEPARTMENTAL	8,123	14,798	40,000	12,290	0	30,000	30,000
TOTAL EXPENDITURES	8,123	14,798	40,000	12,290	0	30,000	30,000
REVENUE OVER/(UNDER) EXPENDITURES	3,102	9,169	0	(6,182)	0	0	0

407-JUSTICE COURT TECHNOLOGY
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

		2021-2022			2022-2023			
		2019-2020	2020-2021	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
SUPPLIES								
407-50000.5221	PURCHASES - JP #1	2,450	5,647	15,000	2,990	1,650	15,000	15,000
407-50000.5222	PURCHASES - JP #2	2,793	5,828	8,000	3,349	1,650	8,000	8,000
407-50000.5223	PURCHASES - JP #3	3,020	3,950	7,000	2,990	1,650	7,000	7,000
407-50000.5224	PURCHASES - JP #4	2,662	6,491	8,000	3,868	1,650	8,000	8,000
TOTAL SUPPLIES		10,925	21,916	38,000	13,197	6,600	38,000	38,000
TOTAL NON-DEPARTMENTAL		10,925	21,916	38,000	13,197	6,600	38,000	38,000
TOTAL EXPENDITURES		10,925	21,916	38,000	13,197	6,600	38,000	38,000
REVENUE OVER/(UNDER) EXPENDITURES		4,377	(14,110)	0	(7,664)	4,742	0	0

408-JP # 1 D.D.C. FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	2021-2022		2022-2023		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
408-50000.5115 SALARIES - CLERICAL	900	1,400	9,775	1,500	0	9,494	9,494
408-50000.5131 PAYROLL TAXES	65	103	748	110	0	726	726
408-50000.5151 COUNTY RETIREMENT CONTR	83	111	1,125	142	0	844	844
408-50000.5156 COUNTY RETIREMENT SUPPL	4	5	38	6	0	25	25
408-50000.5161 WORKERS COMPENSATION IN	16	16	38	18	43	37	37
408-50000.5171 UNEMPLOYMENT INSURANCE	54	9	76	19	0	74	74
TOTAL PERSONNEL SERVICES	1,122	1,642	11,800	1,795	43	11,200	11,200
<u>SUPPLIES</u>							
TOTAL NON-DEPARTMENTAL	1,122	1,642	11,800	1,795	43	11,200	11,200
TOTAL EXPENDITURES	1,122	1,642	11,800	1,795	43	11,200	11,200
REVENUE OVER/(UNDER) EXPENDITURES	918	(758)	0	(449)	755	0	0

409-JP # 2 D.D.C. FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	2021-2022			2022-2023	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
409-50000.5115 SALARIES - CLERICAL	2,450	0	4,970	880	0	7,035	7,035
409-50000.5131 PAYROLL TAXES	187	0	380	67	0	538	538
409-50000.5151 COUNTY RETIREMENT CONTR	225	0	572	84	0	625	625
409-50000.5156 COUNTY RETIREMENT SUPPL	10	0	19	3	0	18	18
409-50000.5161 WORKERS COMPENSATION IN	10	9	19	9	26	27	27
409-50000.5171 UNEMPLOYMENT INSURANCE	39	0	39	0	0	56	56
TOTAL PERSONNEL SERVICES	2,921	9	6,000	1,043	26	8,300	8,300
<u>SUPPLIES</u>							
TOTAL NON-DEPARTMENTAL	2,921	9	6,000	1,043	26	8,300	8,300
TOTAL EXPENDITURES	2,921	9	6,000	1,043	26	8,300	8,300
REVENUE OVER/(UNDER) EXPENDITURES	(225)	1,062	0	772	821	0	0

410-JP # 3 D.D.C. FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	2021-2022			2022-2023	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
410-50000.5115 SALARIES - CLERICAL	1,424	1,600	4,970	1,365	0	5,080	5,080
410-50000.5131 PAYROLL TAXES	102	117	380	101	0	389	389
410-50000.5151 COUNTY RETIREMENT CONTR	131	152	572	146	0	452	452
410-50000.5156 COUNTY RETIREMENT SUPPL	6	6	19	5	0	14	14
410-50000.5161 WORKERS COMPENSATION IN	10	9	19	9	26	21	21
410-50000.5171 UNEMPLOYMENT INSURANCE	33	12	39	19	0	45	45
TOTAL PERSONNEL SERVICES	1,705	1,897	6,000	1,646	26	6,000	6,000
<u>SUPPLIES</u>							
TOTAL NON-DEPARTMENTAL	1,705	1,897	6,000	1,646	26	6,000	6,000
TOTAL EXPENDITURES	1,705	1,897	6,000	1,646	26	6,000	6,000
REVENUE OVER/(UNDER) EXPENDITURES	(131)	305	0	2,157	533	0	0

412-COUNTY ATTY ADM FEES
 CO ATT'Y ADM FEES FUND
 DEPARTMENTAL EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	(----- 2021-2022 -----) CURRENT BUDGET	(----- 2021-2022 -----) YEAR-TO-DATE ACTUAL	(----- 2021-2022 -----) PROJECTED YEAR END	(----- 2022-2023 -----) PROPOSED BUDGET PB	(----- 2022-2023 -----) APPROVED BUDGET
PERSONNEL SERVICES							
SUPPLIES							
412-50000.5201 OFFICE SUPPLIES	0	0	500	0	0	500	500
TOTAL SUPPLIES	0	0	500	0	0	500	500
TOTAL CO ATT'Y ADM	0	0	500	0	0	500	500
TOTAL EXPENDITURES	0	0	500	0	0	500	500
REVENUE OVER/(UNDER) EXPENDITURES	476	76	0	1,225	131	0	0

702-HOT CHECK FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	(----- 2021-2022 -----) CURRENT BUDGET	(----- 2021-2022 -----) YEAR-TO-DATE ACTUAL	(----- 2021-2022 -----) PROJECTED YEAR END	(----- 2022-2023 -----) PROPOSED BUDGET PB	(----- 2022-2023 -----) APPROVED BUDGET
PERSONNEL SERVICES							
SUPPLIES							
702-50000.5201 OFFICE SUPPLIES	0	0	1,000	0	0	1,000	1,000
TOTAL SUPPLIES	0	0	1,000	0	0	1,000	1,000
TOTAL NON-DEPARTMENTAL	0	0	1,000	0	0	1,000	1,000
TOTAL EXPENDITURES	0	0	1,000	0	0	1,000	1,000
REVENUE OVER/(UNDER) EXPENDITURES	315	75	0	30	0	0	0

704-TAX COL OFFICER SALARY FN
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	(----- 2021-2022 -----) CURRENT BUDGET	(----- 2021-2022 -----) YEAR-TO-DATE ACTUAL	(----- 2021-2022 -----) PROJECTED YEAR END	(----- 2022-2023 -----) PROPOSED BUDGET PB	(----- 2022-2023 -----) APPROVED BUDGET
PERSONNEL SERVICES							
SUPPLIES							
704-50000.5201 OFFICE/BANK SUPPLIES	2,370	2,414	4,500	4,129	0	5,000	5,000
704-50000.5220 PURCHASES - NON CAPITAL	4,828	6,348	4,000	1,255	0	4,000	4,000
TOTAL SUPPLIES	7,197	8,762	8,500	5,384	0	9,000	9,000
TOTAL NON-DEPARTMENTAL	7,197	8,762	8,500	5,384	0	9,000	9,000
TOTAL EXPENDITURES	7,197	8,762	8,500	5,384	0	9,000	9,000
REVENUE OVER/(UNDER) EXPENDITURES	1,358	1,468	0	2,951	10,010	0	0

706-DIST CLRK RECORDS MGMT
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
706-50000.5161 WORKERS COMPENSATION IN	2	0	0	0	0	0	0
706-50000.5171 UNEMPLOYMENT INSURANCE	12	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	14	0	0	0	0	0	0
<u>SUPPLIES</u>							
706-50000.5220 PURCHASES - NON CAPITAL	0	0	1,200	0	0	1,200	1,200
TOTAL SUPPLIES	0	0	1,200	0	0	1,200	1,200
<u>SUNDRIES</u>							
TOTAL NON-DEPARTMENTAL	14	0	1,200	0	0	1,200	1,200
TOTAL EXPENDITURES	14	0	1,200	0	0	1,200	1,200
REVENUE OVER/(UNDER) EXPENDITURES	3,354	1,812	0	2,517	2,657	0	0

707-FRIO CO RECORDS MGT FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	(----- 2021-2022 -----)			(----- 2022-2023 -----)	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SERVICES							
707-50000.5449 RECORDS MANAGEMENT EXP	<u>7,200</u>	<u>0</u>	<u>50,000</u>	<u>10,452</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
TOTAL SERVICES	<u>7,200</u>	<u>0</u>	<u>50,000</u>	<u>10,452</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
TOTAL NON-DEPARTMENTAL	7,200	0	50,000	10,452	0	50,000	50,000
TOTAL EXPENDITURES	<u>7,200</u>	<u>0</u>	<u>50,000</u>	<u>10,452</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>20,907</u>	<u>10,237</u>	<u>0</u>	<u>(2,261)</u>	<u>35,640</u>	<u>0</u>	<u>0</u>

708-ABANDONED VEHICLE FUND
 ABANDONED VEHICLE
 DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	(----- 2021-2022 -----)	(----- 2022-2023 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
708-57201.5591 ELIGIBLE EXPENDITURES	<u>42,872</u>	<u>45,245</u>	<u>120,000</u>	<u>51,511</u>	<u>0</u>	<u>120,000</u>	<u>120,000</u>
TOTAL SUNDRIES	42,872	45,245	120,000	51,511	0	120,000	120,000
TOTAL ABANDONED VEHICLE	42,872	45,245	120,000	51,511	0	120,000	120,000
TOTAL EXPENDITURES	42,872	45,245	120,000	51,511	0	120,000	120,000
REVENUE OVER/(UNDER) EXPENDITURES	69,243	154,767	0	325,398	34,485	0	0

709-CEMETERY PERPETUAL FUND
 NON-DEPARTMENTAL
 DEPARTMENTAL EXPENDITURES

	2019-2020 ACTUAL	2020-2021 ACTUAL	(----- 2021-2022 -----) CURRENT BUDGET	(----- 2021-2022 -----) YEAR-TO-DATE ACTUAL	(----- 2021-2022 -----) PROJECTED YEAR END	(----- 2022-2023 -----) PROPOSED BUDGET PB	(----- 2022-2023 -----) APPROVED BUDGET
SUPPLIES							
709-50000.5220 PURCHASES NON -CAPITALI	991	1,467	5,586	3,179	0	5,000	5,000
TOTAL SUPPLIES	991	1,467	5,586	3,179	0	5,000	5,000
CAPITAL OUTLAY							
TOTAL NON-DEPARTMENTAL	991	1,467	5,586	3,179	0	5,000	5,000
TOTAL EXPENDITURES	991	1,467	5,586	3,179	0	5,000	5,000
REVENUE OVER/(UNDER) EXPENDITURES	157	4,472	0	2,219	0	0	0

719-ABV FUND CONSTABLE PCT #2
 REVENUES

		2021-2022			2022-2023	
2019-2020	2020-2021	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
					PB	
<u>REVENUE</u>						
719-40000.4700	ABANDONED VEHICLE SALES	0	0	0	1,500	1,500
719-40000.4750	ABANDONED VEHICLE CHARG	<u>1,165</u>	<u>3,750</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>
	TOTAL REVENUE	1,165	3,750	0	3,000	3,000
<hr/>						
TOTAL REVENUES		1,165	3,750	0	3,000	3,000
		=====	=====	=====	=====	=====

719-ABV FUND CONSTABLE PCT #2

ABANDONED VEHICLE

DEPARTMENTAL EXPENDITURES

	2019-2020	2020-2021	(----- 2021-2022 -----)		(----- 2022-2023 -----)		
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
719-57102.5591 ELIGIBLE EXPENDITURES	<u>2,946</u>	<u>1,865</u>	<u>3,000</u>	<u>2,165</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
TOTAL SUNDRIES	2,946	1,865	3,000	2,165	0	3,000	3,000
<hr/>							
TOTAL ABANDONED VEHICLE	2,946	1,865	3,000	2,165	0	3,000	3,000
<hr/>							
TOTAL EXPENDITURES	<u>2,946</u>	<u>1,865</u>	<u>3,000</u>	<u>2,165</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	(1,781)	1,885	0	2,395	0	0	0

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 01 FRIO COUNTY

1. Total Taxable Value	1,601,329,343
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2017 Adjusted tax value	1,601,329,343
4. 2017 Total Tax Rate	0.5467 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	1,601,329,343
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	115,070
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	3,128,180
8C. Value Loss	3,243,250
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	940,410
9B. 2018 Productivity Or Special Appraised Value	0
9C. Value Loss	940,410
10. Total Adjustments For Lost Value	4,183,660
11. 2017 Adjusted Taxable Value	1,597,145,683
12. 2017 Adjusted Taxes	8,731,595.45
13. Taxes Refunded For Years Preceeding Tax Year 2017	12,442.00
14. s in tax increment financing for tax year 2017	0.00
15. Adjusted taxes with refunds	8,744,037.45
16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	1,880,311,930
16B. Counties: railroad rolling stock	5,469,212
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2018 value.	1,885,781,142
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2018 Taxable Value of properties under protest.	0
17B. 2018 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	
19. 2018 Total Taxable Value	1,885,781,142
20. 2018 Total Taxable Value of properties annexed after Jan 2017	0
21. 2018 Total Taxable value of new improvements and new personal property	19,040,430
22. Total adjustments to 2018 taxable value	19,040,430
23. 2018 Adjusted Taxable value	1,866,740,712
24. 2018 Effective Tax Rate	0.468411 / \$100
25. Counties Only: Total of All 2018 Effective Tax Rate	0.468411 / \$100
<u>2018 ROLLBACK TAX RATE WORKSHEET</u>	
26. 2017 Maintenance And Operations Tax Rate	0.5198 / \$100
27. 2017 Adjusted Taxable Value	1,597,145,683
28. 2017 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	8,301,963
3. Additional Sales Tax	1,948,398
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2017	12,442

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 01 FRIO COUNTY

28F. Enhanced indigent health expenditure	58,962
Taxes in TIF	0
28H. Adjusted M&O Taxes	10,321,765
29. 2018 ADJUSTED TAXABLE VALUE	1,866,740,712
30. 2018 Effective Rollback Maintenance And Operations Rate	0.552929 / \$100
31. 2018 Rollback Maintenance And Operations Rate	0.597163 / \$100
32. Debt to be paid with 2018 property taxes and sales tax revenue	408,440.00
33. 2017 Certified excess debt collection	0.00
34. Adjusted 2018 debt	408,440.00
35. Certified 2018 anticipated collection Rate Percent	100 %
36. 2018 Debt adjusted for collection	408,440.00
37. 2018 Total taxable value	1,885,781,142
38. 2018 Debt Tax Rate	0.021658 / \$100
39. 2018 Rollback Tax Rate	<u>0.618821 / \$100</u>
40. Counties Only: 2018 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	0
43. 2018 Total Taxable value	1,885,781,142
44. Sales tax adjustment rate	0 / \$100
45. 2018 Effective Tax Rate, unadjusted For Sales Tax	0.468411 / \$100
46. 2018 Effective Tax Rate adjusted For Sales Tax	0.468411 / \$100
47. 2018 Rollback Tax Rate, unadjusted For Sales Tax	0.618821 / \$100
48. 2018 Rollback tax rate adjusted for sales tax	<u>0.618821 / \$100</u>

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. Total Taxable value	1,885,781,142
51. Additional rate for For Pollution Control	0 / \$100
52. 2018 Rollback tax rate adjusted for Pollution Control	0.618821 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 01R LATERAL ROAD

1. 2017 Total Taxable Value	1,597,336,207
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2017 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2017 Adjusted tax value	1,597,336,207
4. 2017 Total Tax Rate	0.0501 / \$100
5. 2017 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2017 Original ARB Value	0
5B. 2017 Values resulting from court decisions	0
5C. 2017 Value Loss	0
6. 2017 Taxable value, adjusted for court ordered reductions	1,597,336,207
7. 2017 Taxable value of property in Territory Deannexed After Jan 1, 2017	0
8. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2018.	
8A. Absolute Exemptions. Use 2017 Market Value	115,070
8B. Partial Exemptions. 2018 exemption amount or 2018 percent exemption times 2017 value.	3,358,340
8C. Value Loss	3,473,410
9. 2017 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2017 Market Value	940,410
9B. 2018 Productivity Or Special Appraised Value	0
9C. Value Loss	940,410
10. Total Adjustments For Lost Value	4,413,820
11. 2017 Adjusted Taxable Value	1,592,922,387
12. 2017 Adjusted Taxes	798,054.12
13. Taxes Refunded For Years Preceeding Tax Year 2017	1,068.00
14. Credits in tax increment financing for tax year 2017	0.00
15. Adjusted taxes with refunds	799,122.12
16. TOTAL 2018 TAXABLE VALUE ON THE 2018 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	1,876,438,310
16B. Counties: railroad rolling stock	5,469,212
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2018 value.	1,881,907,522
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2018 Taxable Value of properties under protest.	0
17B. 2018 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2018 Total Taxable Value	1,881,907,522
20. 2018 Total Taxable Value of properties annexed after Jan 2017	0
21. 2018 Total Taxable value of new improvements and new personal property	19,040,430
22. Total adjustments to 2018 taxable value	19,040,430
23. 2018 Adjusted Taxable value	1,862,867,092
24. 2018 Effective Tax Rate	<u>0.042897</u> / \$100
25. Counties Only: Total of All 2018 Effective Tax Rate	/ \$100
2018 ROLLBACK TAX RATE WORKSHEET	
26. 2017 Maintenance And Operations Tax Rate	0.0501 / \$100
27. 2017 Adjusted Taxable Value	1,592,922,387
28. 2017 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	798,054
28B. Additional Sales Tax	1,948,398
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceeding 2017	1,068

EFFECTIVE TAX RATE WORKSHEET FOR 2018

Jurisdiction: 01R LATERAL ROAD

28F. Enhanced indigent health expenditure	58,962
Taxes in TIF	0
28H. Adjusted M&O Taxes	2,806,482
29. 2018 ADJUSTED TAXABLE VALUE	1,862,867,092
30. 2018 Effective Rollback Maintenance And Operations Rate	0.150653 / \$100
31. 2018 Rollback Maintenance And Operations Rate	0.162705 / \$100
32. Debt to be paid with 2018 property taxes and sales tax revenue	408,440.00
33. 2017 Certified excess debt collection	0.00
34. Adjusted 2018 debt	408,440.00
35. Certified 2018 anticipated collection Rate Percent	100 %
36. 2018 Debt adjusted for collection	408,440.00
37. 2018 Total taxable value	1,881,907,522
38. 2018 Debt Tax Rate	0.021703 / \$100
39. 2018 Rollback Tax Rate	<u>0.184408 / \$100</u>
40. Counties Only: 2018 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	
42. Estimated sales tax revenue for previous 4 quarters.	
43. 2018 Total Taxable value	
44. Sales tax adjustment rate	/ \$100
45. 2018 Effective Tax Rate, unadjusted For Sales Tax	/ \$100
46. 2018 Effective Tax Rate adjusted For Sales Tax	/ \$100
47. 2018 Rollback Tax Rate, unadjusted For Sales Tax	/ \$100
48. 2018 Rollback tax rate adjusted for sales tax	/ \$100

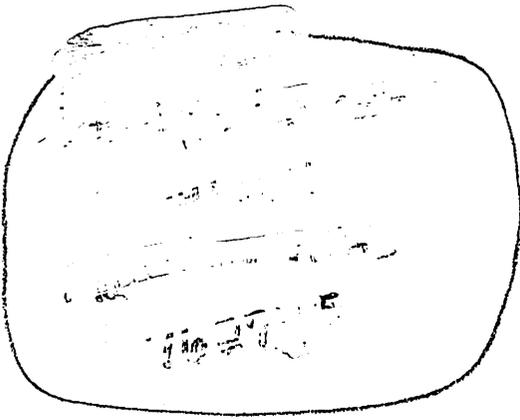
ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Qualified expenses from TCEQ	
50. Total Taxable value	
51. Additional rate for For Pollution Control	/ \$100
52. 2018 Rollback tax rate adjusted for Pollution Control	/ \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 01 FRIO COUNTY

2018 Taxable Value	1,897,777,113
COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled homesteads with tax Ceiling	0
Preliminary 2018 Adjusted tax value	1,897,777,113
2018 Total Tax Rate	0.5535 / \$100
2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS	
REDUCED APPRAISED VALUE.	
5A. 2018 Original ARB Value	0
5B. 2018 Values resulting from court decisions	0
5C. 2018 Value Loss	0
2018 Taxable value, adjusted for court ordered reductions	1,897,777,113
2018 Taxable value of property in Territory Deannexed After Jan 1, 2018	0
2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019.	
8A. Absolute Exemptions. Use 2018 Market Value	1,829,110
8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value.	1,595,950
8C. Value Loss	3,425,060
2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2018 Market Value	3,586,320
9B. 2019 Productivity Or Special Appraised Value	0
9C. Value Loss	3,586,320
Total Adjustments For Lost Value	7,011,380
2018 Adjusted Taxable Value	1,890,765,733
2018 Adjusted Taxes	10,465,388.33
Taxes Refunded For Years Preceding Tax Year 2018	2,942.00
Tax increment financing for tax year 2018	0.00
2018 Adjusted taxes with refunds	10,468,330.33
2019 TOTAL TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	2,088,615,720
16B. Counties: railroad rolling stock	5,524,030
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2019 value.	2,094,139,750
Total Value of properties under protest or not included in certified appraisal roll	
17A. 2019 Taxable Value of properties under protest.	0
17B. 2019 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
2019 Total Taxable Value	2,094,139,750
2019 Total Taxable Value of properties annexed after Jan 2018	0
2019 Total Taxable value of new improvements and new personal property	12,316,410
Total adjustments to 2019 taxable value	12,316,410
2019 Adjusted Taxable value	2,081,823,340
2019 Effective Tax Rate	→ 0.502844 / \$100
Counties Only: Total of All 2019 Effective Tax Rate	/ \$100
2019 ROLLBACK TAX RATE WORKSHEET	
2018 Maintenance And Operations Tax Rate	0.5491 / \$100
2018 Adjusted Taxable Value	1,890,765,733
2018 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	10,382,195
28B. Additional Sales Tax	1,133,791
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2018	2,942



Effective Tax Rate
0.502844
0.5491
0.502844

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 01 FRIO COUNTY

. 28F. Enhanced indigent health expenditure	614,741
. 28G. Expenses in TIF	0
. 28H. Adjusted M&O Taxes	12,133,669
. 2019 ADJUSTED TAXABLE VALUE	2,081,823,340
. 2019 Effective Rollback Maintenance And Operations Rate	0.582838 / \$100
. 2019 Rollback Maintenance And Operations Rate	0.629465 / \$100
. Debt to be paid with 2019 property taxes and sales tax revenue	0.00
. 2018 Certified excess debt collection	0
. Adjusted 2019 debt	0.00
. Certified 2019 anticipated collection Rate Percent	0 %
. 2019 Debt adjusted for collection	0
. 2019 Total taxable value	2,094,139,750
. 2019 Debt Tax Rate	0 / \$100
. 2019 Rollback Tax Rate	0.629465 / \$100
. Counties Only: 2019 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
. Estimated sales tax revenue for previous 4 quarters.	1818295
. 2019 Total Taxable value	2,094,139,750
. Sales tax adjustment rate	0.086827 / \$100
. 2019 Effective Tax Rate, unadjusted For Sales Tax	0.502844 / \$100
. 2019 Effective Tax Rate adjusted For Sales Tax	0.502844 / \$100
. 2019 Rollback Tax Rate, unadjusted For Sales Tax	0.629465 / \$100
. 2019 Rollback tax rate adjusted for sales tax	0.542638 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

. Certified expenses from TCEQ	0
. 2019 Total Taxable value	2,094,139,750
. Additional rate for For Pollution Control	0 / \$100
. 2019 Rollback tax rate adjusted for Pollution Control	0.542638 / \$100

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 01R LATERAL ROAD

2018 Taxable Value	1,879,069,122
COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2018 Taxable value of over-65/Disabled homesteads with tax Ceiling	0
Preliminary 2018 Adjusted tax value	1,879,069,122
2018 Total Tax Rate	0.0433 / \$100
2018 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS	
REDUCED APPRAISED VALUE.	
5A. 2018 Original ARB Value	0
5B. 2018 Values resulting from court decisions	0
5C. 2018 Value Loss	0
2018 Taxable value, adjusted for court ordered reductions	1,879,069,122
2018 Taxable value of property in Territory Deannexed After Jan 1, 2018	0
2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2019.	
8A. Absolute Exemptions. Use 2018 Market Value	1,829,110
8B. Partial Exemptions. 2019 exemption amount or 2019 percent exemption times 2018 value.	1,700,230
8C. Value Loss	3,529,340
2018 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2018 Market Value	3,586,320
9B. 2019 Productivity Or Special Appraised Value	0
9C. Value Loss	3,586,320
Total Adjustments For Lost Value	7,115,660
2018 Adjusted Taxable Value	1,871,953,462
2018 Adjusted Taxes	810,555.85
Taxes Refunded For Years Preceding Tax Year 2018	253.00
Tax increment financing for tax year 2018	0.00
2018 Adjusted taxes with refunds	810,808.85
TOTAL 2019 TAXABLE VALUE ON THE 2019 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	2,084,714,940
16B. Counties: railroad rolling stock	5,524,032
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2019 value.	2,090,238,972
Total Value of properties under protest or not included in certified appraisal roll	
17A. 2019 Taxable Value of properties under protest.	0
17B. 2019 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2019 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	
2019 Total Taxable Value	2,090,238,972
2019 Total Taxable Value of properties annexed after Jan 2018	0
2019 Total Taxable value of new improvements and new personal property	12,316,410
Total adjustments to 2019 taxable value	12,316,410
2019 Adjusted Taxable value	2,077,922,562
2019 Effective Tax Rate	0.039020 / \$100
Counties Only: Total of All 2019 Effective Tax Rate	/ \$100
<u>2019 ROLLBACK TAX RATE WORKSHEET</u>	
2018 Maintenance And Operations Tax Rate	0.0433 / \$100
2018 Adjusted Taxable Value	1,871,953,462
2018 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	810,556
28B. Additional Sales Tax	1,133,791
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2018	253

[Handwritten scribbles and markings, including "0.039020" and "133791"]

EFFECTIVE TAX RATE WORKSHEET FOR 2019

Jurisdiction: 01R LATERAL ROAD

28F. Enhanced indigent health expenditure	619,741
28G. Expenses in TIF	0
28H. Adjusted M&O Taxes	2,564,341
2019 ADJUSTED TAXABLE VALUE	2,077,922,562
2019 Effective Rollback Maintenance And Operations Rate	0.123408 / \$100
2019 Rollback Maintenance And Operations Rate	0.133280 / \$100
Debt to be paid with 2019 property taxes and sales tax revenue	0
2018 Certified excess debt collection	0
Adjusted 2019 debt	0
Certified 2019 anticipated collection Rate Percent	0 %
2019 Debt adjusted for collection	0
2019 Total taxable value	2,090,238,972
2019 Debt Tax Rate	0 / \$100
2019 Rollback Tax Rate	0.13328 / \$100
Counties Only: 2019 Rollback tax rate	0 / \$100

ADDITIONAL SALES TAX WORKSHEET

Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
Estimated sales tax revenue for previous 4 quarters.	1818295
2019 Total Taxable value	2,090,238,972
Sales tax adjustment rate	0.086989 / \$100
2019 Effective Tax Rate, unadjusted For Sales Tax	0.03902 / \$100
2019 Effective Tax Rate adjusted For Sales Tax	0.03902 / \$100
2019 Rollback Tax Rate, unadjusted For Sales Tax	0.13328 / \$100
2019 Rollback tax rate adjusted for sales tax	0.046291 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

Certified expenses from TCEQ	0
2019 Total Taxable value	2,090,238,972
Additional rate for For Pollution Control	0 / \$100
2019 Rollback tax rate adjusted for Pollution Control	0.046291 / \$100

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

1.08

Frio County General Fund

830-334-2152

Taxing Unit Name

Phone (area code and number)

500 E. San Antonio St., Pearsall, TX 78061

co.frio.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17). ¹	\$ 2,110,857,772
2.	2019 tax ceilings. Counties, cities and junior college districts: Enter 2019 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,110,857,772
4.	2019 total adopted tax rate.	\$ 0.55350 /\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:	\$ 0
	B. 2019 values resulting from final court decisions:	-\$
	C. 2019 value loss. Subtract B from A. ³	\$ 0
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:	\$ 0
	B. 2019 disputed value:	-\$
	C. 2019 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2019 Chapter 42 related adjusted values. Add Line 5 and Line 6.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(14)

⁴ Tex. Tax Code § 26.012(14)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>2,110,587,772</u>
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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 2020 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2019 market value:..... \$ <u>453,550</u> B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:..... + \$ <u>1,260,660</u> C. Value loss. Add A and B. ⁶	\$ <u>1,714,210</u>
11.	2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. A. 2019 market value: \$ <u>1,151,520</u> B. 2020 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>1,151,520</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>2,865,730</u>
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8.	\$ <u>2,107,992,042</u>
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>11,667,736.00</u>
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. ⁸	\$ <u>2,341.00</u>
16.	Taxes in tax increment financing (TIF) for tax year 2019. 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 2020 captured appraised value in Line 18D, enter 0. ⁹	\$ <u>0.00</u>
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. ¹⁰	\$ <u>11,670,077.00</u>
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>2,219,659,479</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>5,572,506</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>0</u> E. Total 2020 value. Add A and B, then subtract C and D.	\$ <u>2,225,231,985</u>

⁵ Tex. Tax Code § 26.012(15)
⁶ Tex. Tax Code § 26.012(15)
⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.012(13)
⁹ Tex. Tax Code § 26.03(c)
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. 2020 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>698,620</u> B. 2020 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>698,620</u>	
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,225,930,605</u>
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$ <u>11,061,160</u>
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$ <u>11,061,160</u>
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,214,869,445</u>
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.52869</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$ <u>0.52869</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.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$ <u>0.55350</u> /\$100
29.	2019 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>2,110,857,772</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 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>1,183,597.00</u>
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	<p>A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</p>	+ \$ <u>1,564,678.00</u>
	<p>B. M&O taxes refunded for years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.....</p>	+ \$ <u>2,341.00</u>
	<p>C. 2019 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 2020 captured appraised value on Line 18D, enter 0.....</p>	- \$ <u>0.00</u>
	<p>D. 2019 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.....</p>	+/- \$ <u>0.00</u>
	<p>E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.....</p>	\$ <u>1,567,019.00</u>
	F. Add Line 30 to 31E.	\$ <u>13,250,616.00</u>
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,214,869,445</u>
33.	2020 NNR M&O rate (unadjusted). Divide Line 31F by Line 32 and multiply by \$100.	\$ <u>0.59825</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p>	\$ <u>0.00</u>
	<p>B. 2019 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....</p>	- \$ <u>0.00</u>
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.00000</u> /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.....</p>	\$ <u>0.00</u>
	<p>B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.....</p>	- \$ <u>0.00</u>
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.00000</u> /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100

²³ [Reserved for expansion]
²⁴ Tex. Tax Code § 26.044
²⁵ Tex. Tax Code § 26.0442

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose..... \$ <u>0.00</u></p> <p>B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose. \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/\$100</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0. \$ <u>0.00000</u>/\$100</p>	
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2020 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, 2019 and ending on June 30, 2020. \$ <u>0.00</u></p> <p>B. 2019 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, 2018 and ending on June 30, 2019. \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u>/\$100</p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. \$ <u>0.00000</u>/\$100</p>	
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	\$ <u>0.59825</u> /\$100
39.	<p>2020 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 38 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 38 by 1.035.</p> <p>- or -</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. ²⁷</p>	\$ <u>0.64611</u> /\$100
40.	<p>Total 2020 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.</p> <p>Enter debt amount. \$ <u>0.00</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0.00</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0.00</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0.00</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>0.00</u></p>	

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443
²⁷ Tex. Tax Code § 26.04(c-1)
²⁸ Tex. Tax Code § 26.012(10) and 26.04(b)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$ 0.00
42.	Adjusted 2020 debt. Subtract Line 41 from Line 40E.	\$ 0.00
43.	2020 anticipated collection rate.	
	A. Enter the 2020 anticipated collection rate certified by the collector. ²⁹	100 %
	B. Enter the 2019 actual collection rate.	94 %
	C. Enter the 2018 actual collection rate.	100 %
	D. Enter the 2017 actual collection rate.	100 %
	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%. ³⁰	94 %
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	\$ 0.00
45.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	\$ 2,225,930,665
46.	2020 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ 0.00000 /\$100
47.	2020 voter-approval tax rate. Add Lines 39 and 46.	\$ 0.64618 /\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$ 0.64618 /\$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
49.	Taxable Sales. For taxing units that adopted the sales tax in November 2019 or May 2020, 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 2019, skip this line.	\$ 0.00
50.	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 2019 or in May 2020. Multiply the amount on Line 49 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 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,886,286.00
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,225,930,605
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	\$ 0.08474 /\$100
53.	2020 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> .	\$ 0.52689 /\$100
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$ 0.00000 /\$100

²⁹ Tex. Tax Code § 26.04(b)
³⁰ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)
³¹ [Reserved for expansion]
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)

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
55.	2020 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.64618/\$100
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	\$ 0.56143/\$100

SECTION 4: Voter-Approval Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds 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
57.	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	\$ 0.00
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	\$ 0.00000/\$100
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	\$ 0.00000/\$100

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ If the adopted tax rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.⁴⁰

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴¹

Line	Unused Increment Rate Worksheet	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.08000/\$100
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.11000/\$100
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.06000/\$100
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	\$ 0.25000/\$100
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	\$ 0.00000/\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴²

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.⁴³

Line	De Minimis Rate Worksheet	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.59825/\$100

³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)
³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code § 26.063(a)(1)
⁴² Tex. Tax Code § 26.012(8-a)
⁴³ Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,225,930,665
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$.22462/\$100
69.	2020 debt rate. Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000/\$100
70.	De minimis rate. Add Lines 66, 68 and 69.	\$ 0.62072/\$100

SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.52689/\$100
As applicable, enter the 2020 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax).	
Voter-approval tax rate.	\$ 0.64618/\$100
As applicable, enter the 2020 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment).	
De minimis rate.	\$ 0.62072/\$100
If applicable, enter the de minimis rate from Line 70.	

SECTION 8: 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 calculated the tax rates in accordance with requirements in Tax Code.⁴⁴

print here ▶

Printed Name of Taxing Unit Representative

sign here ▶

Taxing Unit Representative

Date

⁴⁴ Tex. Tax Code § 26.04(c)

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

1.08

Frio County Lateral Road	830-334-2152
Taxing Unit Name	Phone (area code and number)
500 E. San Antonio St., Pearsall, TX 78061	co.frio.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17). ¹	\$ 2,106,860,346
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,106,860,346
4.	2019 total adopted tax rate.	\$ 0.04330 /\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:.....	\$ 0
	B. 2019 values resulting from final court decisions:.....	-\$
	C. 2019 value loss. Subtract B from A. ³	\$ 0
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:.....	\$ 0
	B. 2019 disputed value:.....	-\$
	C. 2019 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2019 Chapter 42 related adjusted values. Add Line 5 and Line 6.	\$ 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.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,106,860,346
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$ _____ 0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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 2020 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2019 market value:..... \$ 453,550 B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:..... + \$ 1,260,660 C. Value loss. Add A and B. ⁶	\$ 1,714,160
11.	2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019. A. 2019 market value: \$ 1,151,520 B. 2020 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 1,151,520
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,865,680
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8.	\$ 2,103,994,666
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 911,029.00
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. ⁸	\$ 0.00
16.	Taxes in tax increment financing (TIF) for tax year 2019. 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 2020 captured appraised value in Line 18D, enter 0. ⁹	\$ 0.00
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. ¹⁰	\$ 911,029.00
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,215,794,619 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 5,572,506 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2020 value. Add A and B, then subtract C and D.	\$ 2,221,367,125

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 § 26.012(13)
⁹ Tex. Tax Code § 26.03(c)
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.	2020 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>698,620</u>	
B.	2020 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>698,620</u>
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,222,065,745</u>
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$ <u>11,061,160</u>
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$ <u>11,061,160</u>
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,211,004,585</u>
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.04120</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$ _____/\$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.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$ <u>0.04330</u> /\$100
29.	2019 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>2,106,860,346</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 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>912,270.00</u>
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	<p>A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</p>	+ \$ <u>1,564,678.00</u>
	<p>B. M&O taxes refunded for years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.....</p>	+ \$ <u>190.00</u>
	<p>C. 2019 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 2020 captured appraised value in Line 18D, enter 0.....</p>	- \$ <u>0.00</u>
	<p>D. 2019 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.....</p>	+/- \$ <u>0.00</u>
	<p>E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.....</p>	\$ <u>1,564,868.00</u>
	F. Add Line 30 to 31E.	\$ <u>2,477,138.00</u>
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,211,004,585</u>
33.	2020 NNR M&O rate (unadjusted). Divide Line 31F by Line 32 and multiply by \$100.	\$ <u>0.11203</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p>	\$ <u>0.00</u>
	<p>B. 2019 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....</p>	- \$ <u>0.00</u>
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.00000</u> /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.....</p>	\$ <u>0.00</u>
	<p>B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.....</p>	- \$ <u>0.00</u>
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.00000</u> /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100

²³ [Reserved for expansion]
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0442

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. \$ <u>0.00</u></p> <p>B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose. \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u>/_{\$100}</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u>/_{\$100}</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0. \$ <u>0.00000</u>/_{\$100}</p>	
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2020 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, 2019 and ending on June 30, 2020. \$ <u>0.00</u></p> <p>B. 2019 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, 2018 and ending on June 30, 2019. \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u>/_{\$100}</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u>/_{\$100}</p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. \$ <u>0.00000</u>/_{\$100}</p>	
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	\$ <u>0.11203</u> / _{\$100}
39.	<p>2020 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 38 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 38 by 1.035.</p> <p>- or -</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. ²⁷</p>	\$ <u>0.12100</u> / _{\$100}
40.	<p>Total 2020 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.</p> <p>Enter debt amount. \$ <u>0.00</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0.00</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0.00</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0.00</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>0.00</u></p>	

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443
²⁷ Tex. Tax Code § 26.04(c-1)
²⁸ Tex. Tax Code § 26.012(10) and 26.04(b)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$ 0.00
42.	Adjusted 2020 debt. Subtract Line 41 from Line 40E.	\$ 0.00
43.	2020 anticipated collection rate. A. Enter the 2020 anticipated collection rate certified by the collector. ²⁹ 100% B. Enter the 2019 actual collection rate. 94% C. Enter the 2018 actual collection rate. 100% D. Enter the 2017 actual collection rate. 100% 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%. ³⁰	94%
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	\$ 0.00
45.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,222,065,745
46.	2020 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ 0.00000 /\$100
47.	2020 voter-approval tax rate. Add Lines 39 and 46.	\$ 0.12100 /\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$ 0.00000 /\$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
49.	Taxable Sales. For taxing units that adopted the sales tax in November 2019 or May 2020, 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 2019, skip this line.	\$ 0.00
50.	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 2019 or in May 2020. Multiply the amount on Line 49 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 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,886,286.00
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,222,065,745
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	\$ 0.08488 /\$100
53.	2020 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> .	\$ 0.04120 /\$100
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$ 0.00000 /\$100

²⁹ Tex. Tax Code § 26.04(b)
³⁰ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)
³¹ [Reserved for expansion]
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)

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
55.	2020 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.12100/\$100
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	\$ 0.03611/\$100

SECTION 4: Voter-Approval Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds 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
57.	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	\$ 0.00
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	\$ 0.00000/\$100
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	\$ 0.00000/\$100

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

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

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.⁴⁰

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴¹

Line	Unused Increment Rate Worksheet	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.00000/\$100
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.00000/\$100
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.00000/\$100
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	\$ 0.00000/\$100
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	\$ 0.00000/\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴²

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.⁴³

Line	De Minimis Rate Worksheet	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.11203/\$100

³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)
³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code § 26.063(a)(1)
⁴² Tex. Tax Code § 26.012(B-a)
⁴³ Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,222,065,745
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$.022503 /\$100
69.	2020 debt rate. Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
70.	De minimis rate. Add Lines 66, 68 and 69.	\$ 0.13463 /\$100

SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate \$ 0.04120 /\$100
 As applicable, enter the 2020 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax).

Voter-approval tax rate \$ 0.12100 /\$100
 As applicable, enter the 2020 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment).

De minimis rate \$ 0.13463 /\$100
 If applicable, enter the de minimis rate from Line 70.

SECTION 8: 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 calculated the tax rates in accordance with requirements in Tax Code.

print here ▶

Printed Name of Taxing Unit Representative

sign here ▶

Taxing Unit Representative

Date

** Tex. Tax Code § 26.04(c)

2021 Tax Rate Calculation Worksheet

Date: 08/24/2021 03:58 PM

Taxing Units Other Than School Districts or Water Districts

Frio County

8303342152

Taxing Unit Name

Phone (area code and number)

500 E. San Antonio St Ste 20 Pearsall TX 78061

friocountytax.org

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 Districts 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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$2,265,476,038
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$2,265,476,038
4. 2020 total adopted tax rate.	\$0.553500/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0

C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$2,265,476,038
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$1,428,028
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$1,859,780
C. Value loss. Add A and B. ⁵	\$3,287,808
11. 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$695,410
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$695,410
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$3,983,218
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 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. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$2,261,492,820
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$12,517,362
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years	\$0

preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$12,517,362
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$2,030,816,530
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$5,869,684
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$2,036,686,214
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$0
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$0
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$2,036,686,214
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An	\$14,418,170

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, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$14,418,170
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$2,022,268,044
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.618976/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$0.667409/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²*Reserved for expansion*

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

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:

1. **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
2. **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.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.553500/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,265,476,038
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$12,539,409
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$0
B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 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
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$0
E. Add Line 30 to 31D.	\$12,539,409
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,022,268,044
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.620066/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 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
B. 2020 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	\$0

<p>keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0/\$100</p> <p>\$0/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 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, 2019 and ending on June 30, 2020.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p>

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100 \$0/\$100
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$0 \$0 \$0/\$100 \$0/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.620066/\$100
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 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 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	\$1,007,870 \$0/\$100 \$0.620066/\$100
<p>41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.641768/\$100
<p>D41. Disaster Line 41 (D41): 2021 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</p>	\$0.669671/\$100

unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 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: (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 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 Enter debt amount.	\$149,195
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$0
E. Adjusted debt. Subtract B, C, and D from A.	\$149,195
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$149,195
45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹ B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate 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	100.00% 100.00% 94.00% 100.00%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$149,195
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,036,686,214
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.007325/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.649093/\$100
D49. Disaster Line 49 (D49): 2021 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.	\$0.676996/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$0.729392/\$100

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

2021 Tax Rate Calculation Worksheet

Date: 08/24/2021 03:58 PM

Taxing Units Other Than School Districts or Water Districts

Erio County

8303342152

Taxing Unit Name

Phone (area code and number)

500 E. San Antonio St Ste 20 Pearsall TX 78061

friocountytax.org

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 Districts 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: Farm to Market/Flood Control

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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$2,261,527,090
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$2,261,527,090
4. 2020 total adopted tax rate.	\$0.043300/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0

C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$2,261,527,090
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$1,428,028
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$1,688,600
C. Value loss. Add A and B. ⁵	\$3,116,628
11. 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$695,410
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$695,410
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$3,812,038
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 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. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$2,257,715,052
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$977,590
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years	\$0

preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$977,590
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$2,026,972,910
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$5,869,684
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$2,032,842,594
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$0
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$0
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$2,032,842,594
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An	\$14,418,170

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, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$14,418,170
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$2,018,424,424
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.048433/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$0.667409/\$100

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²*Reserved for expansion*

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate: Farm to Market/Flood Control

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:

1. **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
2. **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.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.043300/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,261,527,090
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$979,241
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$0
B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 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
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$0
E. Add Line 30 to 31D.	\$979,241
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,018,424,424
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.048515/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 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
B. 2020 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	\$0

<p>keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p style="text-align: right;">\$<>/\$100</p> <p style="text-align: right;">\$<>/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$<>/\$100</p> <p style="text-align: right;">\$<>/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0/\$100</p> <p style="text-align: right;">\$0/\$100</p> <p style="text-align: right;">\$0/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 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, 2019 and ending on June 30, 2020.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0/\$100</p>

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100 \$0/\$100
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$0 \$0 \$0/\$100 \$0/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.048515/\$100
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 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 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	\$0 \$0/\$100 \$0/\$100
<p>41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0/\$100
<p>D41. Disaster Line 41 (D41): 2021 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</p>	\$0/\$100

unit does not qualify, do not complete Disaster Line 41 (Line D41).	
42. Total 2021 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: (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 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 Enter debt amount.	\$0
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	\$0
D. Subtract amount paid from other resources.	\$0
E. Adjusted debt. Subtract B, C, and D from A.	\$0
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$0
45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹ B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate 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	0% 0% 0% 0%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$0
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,032,842,594
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.000000/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0/\$100
D49. Disaster Line 49 (D49): 2021 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.	\$0/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$0.729392/\$100

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

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.

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>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</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p style="text-align: center;">- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$1,007,870
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$2,036,686,214
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.049486/\$100
<p>55. 2021 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>.</p>	\$0.667409/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.667409/\$100
<p>57. 2021 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>.</p>	\$0.729392/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.679906/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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.

Voter-Approval Protection for Pollution Control 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. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,036,686,214
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 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).	\$0.679906/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

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

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ 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).	\$0.679906/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.0501(a) and (c)

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

⁴³Tex. Tax Code Section 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

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.668581/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,036,686,214
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.024549
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.007325/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.700455/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

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 year⁴⁷.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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.

In future tax years, this section will also 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).

Emergency Revenue Rate Worksheet	Amount/Rate
<p>73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 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 2020, 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 2020 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 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 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.</p>	N/A
<p>75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.</p>	N/A
<p>76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A
<p>78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax</i></p>	N/A

<i>Rate Worksheet.</i>	
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 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).	N/A

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.667409/\$100

Indicate the line number used: 27

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, 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). \$0.679906/\$100

Indicate the line number used: 58

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.700455/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Anna L. Alaniz

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

_____ Date

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

GENERAL FUND

Taxing Unit Name

500 E. San Antonio St Ste 20 Pearsall TX 78061

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

8303342152

Phone (area code and number)

friocountytax.org

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,089,140,741
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,089,140,741
4.	2021 total adopted tax rate.	\$ 0.553500 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 0
	B. 2021 values resulting from final court decisions:	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,089,140,741
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 55,260 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 1,765,660 C. Value loss. Add A and B. ⁶	\$ 1,820,920
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 1,690,010 B. 2022 productivity or special appraised value: - \$ 35,880 C. Value loss. Subtract B from A. ⁷	\$ 1,654,130
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,475,050
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,085,665,691
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 11,544,159
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 3,068
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 11,547,227
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,306,782,965 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 5,992,151 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 2,312,775,116

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. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0</p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ _____ 0</p>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,312,775,116
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ _____ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 15,194,150
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 15,194,150
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 2,297,580,966
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.502581 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.541881 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.545900 /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,089,140,741

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 11,404,619
31.	<p>Adjusted 2021 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 3,068</p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 3,068</p> <p>E. Add Line 30 to 31D.</p>	\$ 11,407,687
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,297,580,966
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.496508 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 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</p> <p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 48,000</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.002089/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.002089 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ 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
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.498597 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 1,449,520</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.063088 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.561685 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.581343 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0.606619</u> /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>149,195</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>149,195</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>149,195</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ <u>96.00</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>94.00</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>94.00</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>96.00</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<u>96.00</u> %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>155,411</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,312,775,116</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.006719</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.613338</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.724098 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,449,520
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,312,775,116
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.062675 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.541881 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.541881 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.724098 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.661423 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,312,775,116
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.661423 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.000000 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.661423 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.537959 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,312,775,116
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.021619 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.006719 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.566297 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.596800 / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.	\$ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.596800 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,085,665,691
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 12,447,252
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,297,580,966
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.661423 / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.541881 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.661423 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>58</u>	
De minimis rate.	\$ 0.566297 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here  Anna Alaniz
 Printed Name of Taxing Unit Representative

sign here  _____
 Taxing Unit Representative

_____ Date

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

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

GENERAL FUND	Farm to Market/ Flood Control	8303342152
Taxing Unit Name		Phone (area code and number)
500 E. San Antonio St Ste 20 Pearsall TX 78061		friocountytax.org
Taxing Unit's Address, City, State, ZIP Code		Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,085,186,351
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,085,186,351
4.	2021 total adopted tax rate.	\$ 0.043300 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 0
	B. 2021 values resulting from final court decisions:	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,085,186,351
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 55,260 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 1,597,890 C. Value loss. Add A and B. ⁶	\$ 1,653,150
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 1,690,010 B. 2022 productivity or special appraised value: - \$ 35,880 C. Value loss. Subtract B from A. ⁷	\$ 1,654,130
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,307,280
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,081,879,071
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 901,453
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 901,453
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,302,953,085 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 5,992,151 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 2,308,945,236

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. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0</p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ _____ 0</p>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,308,945,236
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ _____ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 15,194,150
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 15,194,150
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 2,293,751,086
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.039300/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.541881/\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.043300/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,085,186,351

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 902,885
31.	<p>Adjusted 2021 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 0</p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 902,885
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,293,751,086
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.039362 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____ 0.039362 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 1,449,520</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0.063194 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ _____ 0.102556 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____ 0.106145 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.110760 /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ 0.00%</p> <p>B. Enter the 2021 actual collection rate. 0.00%</p> <p>C. Enter the 2020 actual collection rate. 0.00%</p> <p>D. Enter the 2019 actual collection rate. 0.00%</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	0.00%
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,308,945,236
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.110760 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.724098 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,449,520
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,312,775,116
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.062675 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.541881 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.541881 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.724098 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.661423 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,312,775,116
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.661423 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.000000 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.661423 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.537959 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,312,775,116
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.021619 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.006719 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.566297 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.596800 / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.	\$ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.596800 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,085,665,691
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 12,447,252
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,297,580,966
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.661423 / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.541881 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.661423 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>58</u>	
De minimis rate.	\$ 0.566297 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here → Anna Alaniz
 Printed Name of Taxing Unit Representative

sign here → _____
 Taxing Unit Representative

 Date

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