

• FRIO COUNTY, TEXAS •
Adopted Budget



• OCTOBER 01, 2025 - SEPTEMBER 30, 2026 •



FRIO COUNTY, TEXAS ADOPTED BUDGET

OCTOBER 1, 2025 - SEPTEMBER 30, 2026

This budget will raise more revenue from property taxes than last year's budget by an amount of \$494,224 which is a 0.04% percent increase from last year's budget.

**Frio County Commissioners' Court
September 30, 2025**

Frio County, Texas
Budget Year From October 1, 2025 - September 30, 2026
Adopted Budget

This proposed budget will raise more revenue from property taxes than last year's budget by an amount of \$4,113.33 which is a 0.04 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 \$494,224

The budget was adopted by the Commissioners' Court of Frio County as of September 30, 2025 with the record vote of each member of Commissioners' Court voting:

YEAS: Joe Vela, Commissioner Pct. 1; Mario Martinez, Commissioner Pct. 2; Raul Carrizales III, Commissioner Pct. 3, Danny Cano, Commissioner Pct. 4.

	2025	2026
<u>Property Tax Rate:</u>	<u>0.6200</u>	<u>0.6200</u>
<u>No-New -Revenue Tax Rate:</u>	<u>0.5475</u>	<u>0.5144</u>
<u>No-New-Revenue M&O Tax Rate:</u>	<u>0.4387</u>	<u>0.5419</u>
<u>Voter-Approval Tax Rate:</u>	<u>0.6306</u>	<u>0.6302</u>
<u>The Debt Rate:</u>	<u>0.0408</u>	<u>0.0438</u>
<u>Debt Obligation:</u>	<u>20,821,444</u>	

Frio County Commissioners' Court
September 30, 2025

BUDGET OF FRIO COUNTY, TEXAS
BUDGET YEAR FROM OCTOBER 1, 2025 - SEPTEMBER 30, 2026

Be it hereby resolved by the Commissioners' Court of Frio County, Texas, that the Frio County Budget for the fiscal year 2025-2026 is approved as attached.

PASSED THIS 30TH DAY OF SEPTEMBER, 2025, with the following members of the court voting:

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

HON. ROCHELLE CAMACHO

County Judge



HON. JOE VELA

Commissioner, Precinct No. 1



HON. MARIO MARTINEZ

Commissioner, Precinct No. 2



HON. RAUL CARRIZALES III

Commissioner, Precinct No. 3



HON. DANNY CANO

Commissioner, Precinct No. 4



ATTEST:

HON. AARON IBARRA

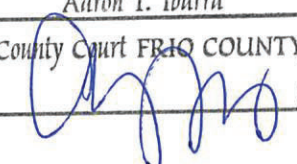
Frio County Clerk

Ex officio Clerk of the Frio County Commissioners' Court

FILED
At 5:44 o'clock P M
This 30th day of September

Aaron T. Ibarra

Clerk County Court FRIO COUNTY, TX

BY:  DEPUTY

BUDGET CERTIFICATE
BUDGET OF FRIO COUNTY, TEXAS
BUDGET YEAR FROM OCTOBER 1, 2025 - SEPTEMBER 30, 2026

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 2025-2026 for Frio County, Texas as passed and approved by the Commissioners' Court of said County on the 30th day of September, 2025. As the same appears on file in the office of the County Clerk of said County.



Mario Martinez,
Frio County Commissioner Pct. 2

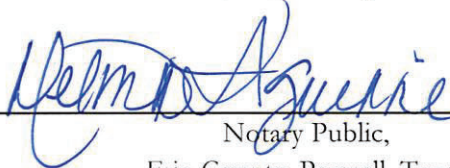


Aaron Ibarra,
Frio County Clerk



Crystal Marquez,
Frio County Auditor

SUBSCRIBED AND SWORN TO BEFORE ME, the undersigned authority, this the 30th day of September, 2025.



Notary Public,
Frio County, Pearsall, Texas



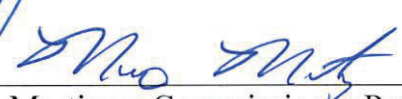
ORDER RATIFYING 2025 - 2026 TAX RATE

Be it hereby resolved by the Commissioners' Court of Frio County, Texas, to ratify the property tax revenue increase reflected in the 2025-2026 budget with a GENERAL TAX RATE OF .5329, a FARM TO MARKET & LATERAL ROAD RATE OF .0433, and DEBT SERVICE – INTEREST & SINKING RATE OF .0438 for the 2025-2026 tax year.

PASSED THIS 30TH DAY OF SEPTEMBER 2025, with the following members of the court voting:

Rochelle Camacho, County Judge	Voted	_____
Joe Vela, Commissioner Pct 1	Voted	<u>Aye</u>
Mario Martinez, Commissioner Pct 2	Voted	<u>Aye</u>
Raul Carrizales III, Commissioner Pct 3	Voted	<u>Aye</u>
Danny Cano, Commissioner Pct 4	Voted	<u>Aye</u>

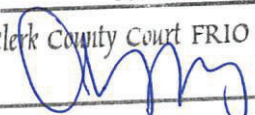

Joe Vela, Commissioner Pct. #1


Mario Martinez, Commissioner Pct. #2

Rochelle Camacho, County Judge


Raul Carrizales III, Commissioner Pct. #3


Danny Cano, Commissioner Pct. #4

FILED
At 5:45 o'clock P M
This 30th day of Sept 25
Aaron T. Ibarra
Clerk County Court FRIO COUNTY, TX
BY:  DEPUTY

Attest: 
Aaron Ibarra, Frio County Clerk

Date: September 30, 2025

**ORDER SETTING THE 2025-2026 PROPERTY TAX RATE
FOR FRIO COUNTY, TEXAS**

Whereas, the Frio County Commissioners Court has voted to set the tax revenue levy for Tax Year 2025-2026 in order to provide funds with which to meet the budget requirements of the County, and to pay the expenses necessarily incurred in connection with the services provided by the County to Frio County residents: therefore,

BE IT ORDERED BY THE COMMISSIONERS COURT ON SEPTEMBER 30, 2025:

That the levy for Tax Year 2025-2026 is an ad valorem tax of \$0.6200 per \$100 assessed valuation on all taxable property within the county.

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

FILED

At 545 o'clock P M

This 30th day of Sept 2025

Aaron T. Ibarra

Clerk County Court FRIO COUNTY, TX

BY: [Signature] DEPUTY

This tax rate is hereby adopted in the following components:

General Fund Maintenance and Operation Tax Rate	\$0.5329
Debt Service Tax Rate	\$0.0438
2025-2026 Total Ad Valorem Tax Rate	\$0.6200

Court Members Voting Aye:

Court Members Voting Nay:

Rochelle Camacho, County Judge

Joe Vela, Commissioner Pct. 1

Mario Martinez, Commissioner Pct. 2

Raul Carrizales III, Commissioner Pct. 3

Danny Cano, Commissioner Pct. 4

Rochelle Camacho, County Judge

Joe Vela, Commissioner Pct. 1

Mario Martinez, Commissioner Pct. 2

Raul Carrizales III, Commissioner Pct. 3

Danny Cano, Commissioner Pct. 4

ATTEST: Aaron Ibarra, County Clerk

Frio County, Texas
2025-2026 Adopted Budget
Tax Rate Schedule

Year Beginning	General Fund	Interest & Sinking	IHC Fund	TIRZ Fund	Road & Bridge Fund	Sub-Total	Lateral Road	Total Rate
2005	0.5860	0.0000	0.0100	0.0000	0.1267	0.7227	0.0492	0.7719
2006	0.5938	0.0000	0.0100	0.0000	0.1037	0.7075	0.0455	0.7530
2007	0.5715	0.0175	0.0100	0.0000	0.1084	0.7074	0.0415	0.7489
2008	0.4914	0.0100	0.0089	0.0000	0.1316	0.6419	0.0466	0.6885
2009	0.5585	0.0098	0.0088	0.0000	0.0644	0.6416	0.0403	0.6820
2010	0.5031	0.0073	0.0074	0.0000	0.1038	0.6216	0.0390	0.6606
2011	0.5045	0.0065	0.0068	0.0000	0.1038	0.6216	0.0390	0.6606
2012	0.4962	0.0273	0.0047	0.0000	0.1046	0.6328	0.0278	0.6606
2013	0.4595	0.0141	0.0034	0.0000	0.0890	0.5660	0.0308	0.5968
2014	0.4503	0.0143	0.0025	0.0000	0.0991	0.5662	0.0306	0.5968
2015	0.2914	0.0141	0.0019	0.0000	0.1963	0.5037	0.0931	0.5968
2016	0.4222	0.0193	0.0005	0.0000	0.1085	0.5505	0.0463	0.5968
2017	0.4101	0.0269	0.0001	0.0000	0.1096	0.5467	0.0501	0.5968
2018	0.4549	0.0044	0.0000	0.0000	0.0942	0.5535	0.0433	0.5968
2019	0.4240	0.0000	0.0000	0.0000	0.1295	0.5535	0.0433	0.5968
2020	0.4270	0.0000	0.0000	0.0000	0.1265	0.5535	0.0433	0.5968
2021	0.4163	0.0077	0.0000	0.0000	0.1295	0.5535	0.0433	0.5968
2022	0.4165	0.0075	0.0000	0.0000	0.1295	0.5535	0.0433	0.5968
2023	0.4147	0.0058	0.0000	0.0035	0.1295	0.5535	0.0433	0.5968
2024	0.3988	0.0408	0.0000	0.0076	0.1295	0.5767	0.0433	0.6200
2025	0.3992	0.0438	0.0000	0.0043	0.1295	0.5767	0.0433	0.6200

Tax Levy @ 95% Collection Rate

Taxpayer Impact Statement
Frio County, Texas
Median-Valued Homestead Property
Texas Government Code, Section 551.043

Texas Government Code 551.043(a) was amended by House Bill 1522 in 2025. This is changing the notice period for government meetings from 72 hours to 3 (three) business days. This amendment also requires that any meeting at which a governmental body will discuss or adopt a budget for the governmental body must include a *taxpayer impact statement* for the median-valued homestead property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year.

These changes took effect on September 1, 2025.

Frio County has proposed a budget using the current tax rate, \$0.620000, for the County's 2025-2026 Budget Year and the County intends to adopt its budget on September 30, 2025.

The following comparison is provided for the Median-Valued Homestead Property:

Value of Median-Valued Homestead Property in Frio County: \$83,425

Current Fiscal Year Taxes (\$0.620000): \$517

Estimated Taxes under Proposal Budget (\$0.620000): \$517

Estimated Taxes under No-New-Revenue Rate (\$0.514423): \$429

These estimates in this Impact Statement are valid only for the proposed budget and proposed tax rate that the Frio County Commissioners Court will discuss at its meeting on September 30, 2025. The proposed budget and the proposed tax rate may each be amended by Commissioners Court before their final adoption.

A copy of the proposed budget is available for public inspection at the office of Aaron Ibarra, County Clerk, located at 500 E. San Antonio St, Pearsall, Texas 78061 or on the Frio County website at <https://www.co.frio.tx.us/page/fin.budgets>.

**Commissioner Pct. 1
Joe Vela**



**COMMISSIONERS COURT
FRIO COUNTY**



**County Judge
Rochelle Camacho**



**Commissioner Pct. 2
Mario Martinez**



**Commissioner Pct. 3
Raul Carrizales III**



**Commissioner Pct. 4
Danny Cano**

FRIO COUNTY, TEXAS

County Officials 2025 - 2026

Russell Wilson

Jennifer Dillingham

Rochelle Camacho

Jose "Joe" Vela

Mario Martinez

Raul Carrizales III

Danny Cano

Pedro "Peter" Salinas

Joseph Sindon

Shanna Gates

Sandra Waldrum

Susana Ruiz-Belding

Jack Proctor Jr.

Ricardo "Rick" Ramirez

Earl Heath

Raul Daniel Zapata

John Rodriguez

Ofilia Trevino

Aaron Ibarra

Anna Alaniz

Pedro "Pete" Martinez

Crystal Marquez

Audrey Gossett Louis

218th Judicial District Judge

81st Judicial District Judge

County Judge

Commissioner Pct. 1

Commissioner Pct. 2

Commissioner Pct. 3

Commissioner Pct. 4

Sheriff

County Attorney

Justice of the Peace Pct. 1

Justice of the Peace Pct. 2

Justice of the Peace Pct. 3

Justice of the Peace Pct. 4

Constable Pct. 1

Constable Pct. 2

Constable Pct. 3

Constable Pct. 4

District Clerk

County Clerk

Tax Assessor-Collector

Treasurer

County Auditor

81st District Attorney



Frio County, Texas

2025 - 2026 Adopted Budget

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General Fund			Other Funds		
<u>Fund Departments</u>	<u>Page</u>	<u>Fund Number</u>	<u>Fund Departments</u>	<u>Page</u>	<u>Fund Number</u>
Revenues	1	100	Stone Garden Grant	40	105
County Judge	4	100	Rural Salary Assistance Grant	42	107
County Clerk	5	100	CDBG-Mit Resilient Communities Prog.	45	112
Emergency Management / 911 Mapping	6	100	American Rescue Plan	47	126
County Court	7	100	TxDot Grant	49	132
District Court	8	100	Subrecipient MHO Co-Responder Grant	51	135
District Clerk	9	100	Cert. of OB Series 2024	53	150
Justice of Peace #1	10	100	Road & Bridge	55	200
Justice of Peace #2	11	100	FM & Lateral Road Fund	59	201
Justice of Peace #3	12	100	W.I.C. Program	61	202
Justice of Peace #4	13	100	Records Management-County Clerk	64	205
County Attorney	14	100	Texas Juvenile Probation	66	206
Election	15	100	Juvenile Supervisory Fund	75	208
County Auditor	16	100	Archive Department-County Clerk	77	209
County Treasurer	17	100	Archive Department-District Clerk	79	210
Tax Collector	18	100	Sheriff's Seized Funds	81	403
Building Maintenance	19	100	Interest & Sinking	83	404
Courthouse Security	21	100	Justice Court Technology Fund	86	407
Emergency Medical Services	22	100	Justice of the Peace #1 - DDC Fund	88	408
Constable Precinct #1	23	100	Justice of the Peace #2 - DDC Fund	90	409
Constable Precinct #2	24	100	Justice of the Peace #3 - DDC Fund	92	410
Constable Precinct #3	25	100	Justice of the Peace #4 - DDC Fund	94	411
Constable Precinct #4	26	100	County Attorney Admin. Fee Fund	96	412
Jail	27	100	Tax Increment Fund	98	420
Sheriff's Department	29	100	Truancy Prevention & Diversion Fund	100	455
Juvenile Corrections	31	100	Hot Check Fund	105	702
Highway Patrol	33	100	Tax Collector Officers Salary	107	704
Game Warden	34	100	District Clerk Records Management	109	706
Health & Welfare	35	100	Records Management Fund	111	707
County Extension Services	36	100	Abandoned Vehicle	113	708
Human Resources	37	100	Cemetery Perpetual Fund	115	709
Frio County Special Projects	38	100	ABV Fund - Constable Pct #1	117	717
Veterans Service	39	100	Sheriff's Estray Fund	119	718
			ABV Fund - Constable Pct #2	121	719
			ABV Fund - Constable Pct #3	123	720
			ABV Fund - Constable Pct #4	125	721

100-GENERAL FUND
REVENUES

		(----- 2024-2025 -----) (----- 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>TAXES & FEES</u>								
100-40000.4100	AD VALOREM TAXES - CURR	9,244,541	10,542,004	11,099,661	11,035,852	11,035,852	11,609,417	11,115,174
100-40000.4101	AD VALOREM TX-DELINQUEN	430,676	784,629	210,077	333,937	333,937	210,077	210,077
100-40000.4102	MIXED DRINK TAXES	18,213	6,588	2,500	11,617	11,617	2,500	2,500
100-40000.4103	SALES TAXES	2,371,234	2,357,832	1,750,000	1,828,070	1,828,070	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	94,300	94,300	94,300	94,300	94,300	94,300	283,646
	ELARA ENERGY SOLAR	1 94,300.00						94,300
	HORIZON SOLAR	1 109,000.00						109,000
	MORROW LAKE SOLAR	1 80,346.00						80,346
TOTAL TAXES & FEES		12,158,965	13,785,352	13,157,039	13,303,775	13,303,775	13,666,794	13,361,898

LICENSES & PERMITS

GRANTS

100-40000.4331	911 ADDRESSING POOL FUN	0	0	250	0	0	250	250
100-40000.4339	STATE SUPP CO ATTNYSAL	51,332	0	25,666	25,666	25,666	25,666	35,000
100-40000.4340	STATE SUPP CO JUDGE SAL	25,200	25,200	25,200	20,150	20,150	31,500	31,500
100-40000.4341	TASK FORCE -INDIGENT DE	24,866	0	12,000	22,483	22,483	12,000	12,000
100-40000.4343	LEOSE ALLOCATION -SHERI	1,355	4,123	3,000	4,085	4,085	3,000	3,000
100-40000.4344	LEOSE ALLOC - CONST#1	0	150	1,000	200	200	1,000	1,000
100-40000.4345	LEOSE ALLOC - CONST#2	760	2,894	1,000	1,822	1,822	1,000	1,000
100-40000.4346	LEOSE ALLOC - CONST#3	100	100	1,000	0	0	1,000	1,000
100-40000.4347	LEOSE ALLOC - CONST#4	1,094	1,437	1,000	1,862	1,862	1,000	1,000
100-40000.4361	OPERATION STONEGARDEN G	202,207	0	84,600	84,595	84,595	0	0
100-40000.4365	JUSTICE ASSISTANCE GRAN	0	0	56,136	55,117	55,117	0	0
100-40000.4368	WALMART COMMUNITY GRANT	0	500	0	0	0	0	0
100-40000.4370	BODY ARMOR GRANT	21,985	0	0	0	0	0	0
100-40000.4375	REGIONAL SOLID WASTE GR	0	0	2,321	20,200	20,200	0	0
TOTAL GRANTS		328,898	34,404	213,173	236,181	236,181	76,416	85,750

OTHER REVENUE

100-40000.4512	COURTHOUSE SECURITY FEE	14,586	13,606	18,540	13,504	13,504	18,540	18,540
100-40000.4515	COURT FACILITY FEE FUND	0	0	4,000	0	0	4,000	4,000
TOTAL OTHER REVENUE		14,586	13,606	22,540	13,504	13,504	22,540	22,540

INTEREST

100-40000.4600	INTEREST ON INVESTMENT	39,129	93,625	18,000	92,473	92,473	30,000	30,000
100-40000.4601	INTEREST	33,634	89,272	30,000	85,341	85,341	40,000	40,000
100-40000.4602	REFUNDS	93,558	631	5,000	0	0	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	25,898	14,131	5,000	44,819	44,819	20,000	20,000
TOTAL INTEREST		192,219	197,659	88,000	222,633	222,633	125,000	125,000

100-GENERAL FUND
REVENUES

		(----- 2024-2025 -----) (----- 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>MISCELLANEOUS REVENUE</u>								
100-40000.4803	EXCESS CONSTITUTIONAL C	0	0	100	0	0	100	100
100-40000.4804	SHERIFF FEES	6,071	5,054	12,500	9,718	9,718	12,500	12,500
100-40000.4813	LAW LIBRARY	1,050	1,150	1,500	875	875	1,500	1,500
100-40000.4815	TAX OFFICE COLLECTION C	0	196,675	166,334	67,120	67,120	166,334	166,334
100-40000.4819	EMS/FH/FCHD	0	0	250,000	0	0	0	0
100-40000.4839	FRIO COUNTY CLERK REVEN	145,468	139,144	175,000	155,039	155,039	175,000	175,000
100-40000.4840	DISTRICT CLERK REVENUES	142,667	117,696	100,000	118,533	118,533	100,000	100,000
100-40000.4841	JUSTICE OF PEACE #1 REV	20,819	18,961	60,000	30,016	30,016	30,000	30,000
100-40000.4842	JUSTICE OF PEACE #2 REV	24,441	32,241	20,000	26,721	26,721	20,000	20,000
100-40000.4843	JUSTICE OF PEACE #3 REV	20,837	20,642	20,000	18,585	18,585	20,000	20,000
100-40000.4844	JUSTICE OF PEACE #4 REV	14,035	15,858	20,000	17,516	17,516	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	16,440	59,203	100,000	37,655	37,905	50,000	50,000
100-40000.4848	EMS/CITY OF DILLEY	25,000	0	1	0	0	1	10,000
100-40000.4856	TOBACCO SETTLEMENT	4,548	8,210	2,000	6,895	6,895	2,000	2,000
100-40000.4857	JUROR REIMBURSEMENT	4,858	12,720	4,000	4,414	4,414	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	77,947	35,168	15,000	22,846	22,846	15,000	15,000
100-40000.4866	PROCEEDS INSURANCE CLAI	63,698	105,290	541,734	526,734	526,734	15,000	15,000
100-40000.4867	LEASES RENTALS	3,150	3,250	3,000	1,250	1,250	3,000	3,000
100-40000.4868	VOTING MACHINE RENTALS	5,550	4,800	5,000	4,800	4,800	5,000	5,000
100-40000.4871	EMS/CITY OF PEARSALL	75,000	0	25,000	0	0	25,000	20,000
100-40000.4872	VENDING MACHINE REVENUE	474	0	0	0	0	0	0
100-40000.4873	EMS/PEARSALL I.S.D.	25,000	0	25,000	0	0	25,000	25,000
100-40000.4874	EMS/DILLEY I.S.D.	0	0	1	0	0	1	1
100-40000.4875	ELECTION SUPPORT REIMBU	25,278	24,454	15,000	24,217	24,217	15,000	15,000
100-40000.4888	WELLNESS PROGRAM	1,275	2,395	4,075	4,075	4,075	2,075	2,075
100-40000.4890	INSURANCE REFUNDS	16,082	85,072	15,000	74,284	74,284	15,000	15,000
100-40000.4893	CAMINO REAL REIMBURSEME	0	327,599	18,000	9,000	9,000	18,000	18,000
100-40000.4898	DONATIONS	20,800	9,113	19,600	9,550	9,550	16,000	16,000
COUNTY JUDGE	1	5,000.00						5,000
SHIERFF OFFICE	1	10,000.00						10,000
VETERANS	1	1,000.00						1,000
100-40000.4899	DILLEY ISD - SRO REIMBU	0	0	31,285	29,367	29,367	31,285	187,494
TOTAL MISCELLANEOUS REVENUE		740,489	1,224,694	1,651,630	1,199,208	1,199,459	789,296	950,503
<u>OTHER FINANCING SOURCES</u>								
100-40000.4902	SALE OF FIXED ASSETS	1	22,296	28,785	25,939	25,939	20,000	20,000
100-40000.4990	TRANSFER IN-GEN FUND BA	0	0	1,887,874	0	0	1,488,958	1,700,603
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	2,000.00						2,000
TRANSFER IN-SHERIFF ABV	1	180,000.00						180,000
TRANFSER IN-CON-PCT2 AB	1	12,181.00						12,181
TRANSFER IN - CONTINGEN	1	240,865.04						240,865

100-GENERAL FUND
COUNTY JUDGE
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES								
100-52001.5101	SALARIES - COUNTY JUDGE	77,486	79,849	79,543	48,644	48,644	79,543	87,413
100-52001.5103	SALARIES - CO. JUDGES S	25,200	25,297	25,200	15,411	15,411	31,500	31,500
100-52001.5110	SALARIES - CLERICAL D.L	0	0	37,460	16,780	16,780	37,460	0
100-52001.5115	SALARIES - CLERICAL	47,820	90,953	90,605	83,287	83,287	90,605	92,916
	EXECUTIVE ADMINISTRATIV 1	55,515.76						55,516
	ADMINISTRATIVE ASSISTAN 1	37,400.00						37,400
100-52001.5119	PART TIME CLERICAL	28,009	0	1	0	0	0	0
100-52001.5131	PAYROLL TAXES	13,203	14,653	17,810	12,492	12,492	17,810	16,205
100-52001.5141	GROUP INSURANCE	18,602	26,535	40,023	30,744	29,899	40,023	33,042
100-52001.5151	CO RETIREMENT CONTRIBUT	14,269	17,213	20,697	14,933	14,933	20,697	18,832
100-52001.5156	COUNTY RETIREMENT SUPPL	445	475	559	403	403	559	508
100-52001.5161	WORKERS COMP INSURANCE	305	348	408	408	408	408	371
100-52001.5171	UNEMPLOYMENT	593	535	714	318	318	714	390
TOTAL PERSONNEL SERVICES		225,933	255,857	313,020	223,420	222,575	319,320	281,176
SUPPLIES								
100-52001.5201	OFFICE SUPPLIES	3,159	3,063	4,000	1,478	1,478	4,000	2,500
100-52001.5212	LEGAL & PROFESSIONAL	27,256	43,136	100,000	70,623	70,523	75,000	75,000
100-52001.5220	PURCHASES-NON CAPITALIZ	2,988	5,393	6,000	1,942	1,942	3,000	3,000
100-52001.5252	MEMBERSHIP FEES	4,893	4,490	5,000	4,753	4,753	5,000	5,000
100-52001.5263	ADVERTISING & LEGAL NOT	1,069	1,026	3,000	200	200	1,500	1,500
100-52001.5291	DONATION EXPENSES	1,530	5,343	8,600	6,322	6,322	8,028	8,028
100-52001.5292	MISCELLANEOUS SUPPLIES	1,962	455	2,000	68	68	2,000	1,000
TOTAL SUPPLIES		42,856	62,906	128,600	85,386	85,286	98,528	96,028
MAINTENANCE & REPAIRS								
100-52001.5378	EQUIPMENT RENTAL EXPENS	4,328	5,555	4,500	5,286	5,286	4,500	4,500
100-52001.5381	CELL PHONES & OTHER COM	885	766	1,000	461	461	1,000	1,000
100-52001.5382	DATA PROCESSING EXPENSE	3,268	2,543	2,500	2,167	2,167	2,500	2,500
100-52001.5384	POSTAGE & FREIGHT EXPEN	135	123	500	111	111	500	200
100-52001.5386	TELEPHONE/OTHER COMMUNI	497	126	0	0	0	0	0
100-52001.5390	TRAVEL / MILEAGE EXPENS	1,684	1,617	4,000	2,944	2,944	4,000	4,000
100-52001.5392	PRINTING & COPYING	840	0	800	0	0	800	800
100-52001.5394	CONFERENCES & ASSOCIATI	1,770	1,699	3,000	275	275	3,000	3,000
100-52001.5397	MEALS & LODGING	4,445	4,040	5,000	2,457	2,457	5,000	5,000
TOTAL MAINTENANCE & REPAIRS		17,853	16,469	21,300	13,700	13,700	21,300	21,000
SUNDRIES								
100-52001.5500	INSURANCE & BONDING PRE	1,154	1,389	1,800	1,293	1,293	1,800	1,800
100-52001.5510	CONTINGENCIES	2,517	7,545	286,331	0	0	132,124	300,000
TOTAL SUNDRIES		3,671	8,933	288,131	1,293	1,293	133,924	301,800
TOTAL COUNTY JUDGE		290,312	344,166	751,051	323,798	322,853	573,072	700,004

100-GENERAL FUND
COUNTY CLERK
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		2022-2023	2023-2024	(----- CURRENT	2024-2025	(----- PROJECTED	2025-2026	(----- APPROVED
		ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
					ACTUAL		PB	
<u>PERSONNEL SERVICES</u>								
100-52101.5101	SALARIES - COUNTY CLERK	59,465	60,026	59,796	54,966	54,966	59,796	59,796
100-52101.5115	SALARIES - DEPUTIES	104,236	108,460	109,460	98,718	98,718	115,140	120,640
	CHIEF DEPUTY	1 41,620.00						41,620
	CLERK III	1 41,620.00						41,620
	CLERK II	1 37,400.00						37,400
100-52101.5131	PAYROLL TAXES	12,423	12,399	13,383	11,530	11,530	13,383	13,803
100-52101.5141	GROUP INSURANCE	34,864	34,046	40,023	34,382	34,382	40,023	44,056
100-52101.5151	CO RETIREMENT CONTRIBUT	15,881	14,720	15,552	13,733	13,733	15,552	16,041
100-52101.5156	COUNTY RETIREMENT SUPPL	497	406	420	371	371	420	433
100-52101.5161	WORKERS COMP INSURANCE	323	308	306	306	306	306	316
100-52101.5171	UNEMPLOYMENT	845	622	461	343	343	461	302
TOTAL PERSONNEL SERVICES		228,533	230,987	239,401	214,348	214,348	245,080	255,387
<u>SUPPLIES</u>								
100-52101.5201	OFFICE SUPPLIES	2,904	3,518	3,234	3,047	3,047	3,500	3,500
100-52101.5220	PURCHASES-NON CAPITALIZ	2,788	2,544	1,787	786	786	4,000	4,000
100-52101.5263	ADVERTISING & LEGAL NOT	228	38	150	38	38	550	550
TOTAL SUPPLIES		5,920	6,100	5,171	3,871	3,871	8,050	8,050
<u>MAINTENANCE & REPAIRS</u>								
100-52101.5371	OFFICE EQUIPMENT REPAIR	0	0	0	0	0	200	200
100-52101.5378	EQUIPMENT RENTAL EXPENS	5,925	7,063	5,800	5,785	5,785	5,800	5,800
100-52101.5382	DATA PROCESSING EXPENSE	23,584	24,927	36,154	29,908	29,683	28,000	25,000
100-52101.5384	POSTAGE & FREIGHT EXPEN	1,282	1,032	900	1,095	1,038	1,500	1,500
100-52101.5390	TRAVEL / MILEAGE EXPENS	73	974	1,000	995	995	2,000	2,000
100-52101.5392	PRINTING & COPYING	2,965	642	2,000	1,140	1,140	3,000	3,000
100-52101.5394	CONFERENCES & ASSOCIATI	1,825	1,650	400	400	400	2,500	2,500
100-52101.5397	MEALS & LODGING	439	3,220	2,125	2,124	2,124	2,500	2,500
TOTAL MAINTENANCE & REPAIRS		36,093	39,508	48,379	41,447	41,165	45,500	42,500
<u>SERVICES</u>								
100-52101.5401	CONSULTANT & CONTRACTED	194,535	164,174	164,174	164,174	164,174	0	0
TOTAL SERVICES		194,535	164,174	164,174	164,174	164,174	0	0
<u>SUNDRIES</u>								
100-52101.5500	INSURANCE & BONDING PRE	1,796	1,810	2,000	1,914	1,914	2,000	2,000
TOTAL SUNDRIES		1,796	1,810	2,000	1,914	1,914	2,000	2,000
TOTAL COUNTY CLERK		466,877	442,579	459,125	425,754	425,472	300,630	307,937

100-GENERAL FUND
EMERGENCY MGMT / 911 MAP
DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
PERSONNEL SERVICES							
100-52201.5101	SALARIES - ADMINISTRATO	58,664	62,211	61,736	56,825	56,825	61,736
100-52201.5131	PAYROLL TAXES	4,373	4,629	4,723	4,277	4,277	4,723
100-52201.5141	GROUP INSURANCE	9,376	9,490	10,006	9,205	9,205	11,014
100-52201.5151	CO RETIREMENT CONTRIBUT	5,581	5,499	5,448	5,080	5,080	5,448
100-52201.5156	COUNTY RETIREMENT SUPPL	174	152	148	137	137	148
100-52201.5161	WORKERS COMP INSURANCE	1,104	1,103	1,103	1,103	1,103	1,103
100-52201.5171	UNEMPLOYMENT	463	367	247	195	195	154
TOTAL PERSONNEL SERVICES		79,735	83,451	83,411	76,822	76,822	84,367
SUPPLIES							
100-52201.5201	OFFICE SUPPLIES	568	1,522	2,000	653	653	2,000
100-52201.5212	LEGAL & PROFESSIONAL	150	0	100	0	0	100
100-52201.5220	PURCHASES-NON CAPITALIZ	2,276	355	2,500	300	300	2,500
TOTAL SUPPLIES		2,994	1,877	4,600	952	952	4,600
MAINTENANCE & REPAIRS							
100-52201.5301	MOTOR VEHICLE REPAIRS	0	0	4,000	96	96	4,000
100-52201.5310	BATTERIES, TIRES, & TUB	0	0	2,000	0	0	2,000
100-52201.5311	FUEL & LUBRICANTS	0	0	3,000	629	629	3,000
100-52201.5382	DATA PROCESSING EXPENSE	2,450	9,579	10,000	443	443	7,500
100-52201.5384	POSTAGE & FREIGHT EXPEN	19	1	50	34	34	50
100-52201.5386	TELEPHONE/OTHER COMMUNI	621	727	950	815	815	950
100-52201.5390	TRAVEL / MILEAGE EXPENS	0	0	750	0	0	750
100-52201.5395	EDUCATION & TRAINING	200	250	750	0	0	750
100-52201.5397	MEALS & LODGING	0	0	1,000	0	0	1,000
TOTAL MAINTENANCE & REPAIRS		3,290	10,557	22,500	2,017	2,017	20,000
SUNDRIES							
100-52201.5500	INSURANCE & BONDING PRE	0	0	600	480	480	600
TOTAL SUNDRIES		0	0	600	480	480	600
TOTAL EMERGENCY MGMT / 911 MAP							
		86,019	95,886	111,111	80,272	80,272	108,611
							109,567

100-GENERAL FUND
COUNTY COURT
DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)					
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
100-53002.5119	SALARIES-PART TIME-VIS	0	0	1,700	216	216	1,700
100-53002.5131	PAYROLL TAXES	0	0	130	17	17	130
100-53002.5151	CO RETIREMENT CONTRIBUT	0	0	153	0	0	153
100-53002.5156	CO RETIREMENT SUPPLEMEN	0	0	6	0	0	6
100-53002.5161	WORKERS COMP INSURANCE	0	0	3	3	3	3
100-53002.5171	UNEMPLOYMENT	0	0	7	0	7	4
	TOTAL PERSONNEL SERVICES	0	0	2,000	235	235	1,997
<u>SUPPLIES</u>							
100-53002.5212	LEGAL FEES - COURT APPO	19,700	28,400	25,000	77,300	77,300	50,000
100-53002.5236	COURT COSTS	4,320	1,167	800	1,332	1,332	2,000
100-53002.5240	PETIT JURORS EXPENSE	12	292	1,000	0	0	1,000
100-53002.5241	JURY SUMMONS NOTICES	0	0	1,000	0	0	1,000
100-53002.5242	VISITING JUDGES EXPENSE	1,339	2,858	1,000	1,793	1,793	2,500
100-53002.5244	COURT REPORTER EXPENSE	0	0	2,500	55	55	2,500
	TOTAL SUPPLIES	25,371	32,717	31,300	80,481	80,481	59,000
<u>MAINTENANCE & REPAIRS</u>							
100-53002.5384	POSTAGE & FREIGHT EXPEN	19	7	300	28	28	300
	TOTAL MAINTENANCE & REPAIRS	19	7	300	28	28	300
<u>SUNDRIES</u>							
TOTAL COUNTY COURT	25,390	32,724	33,600	80,744	80,744	61,300	61,297

100-GENERAL FUND
DISTRICT COURT
DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)					
	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>							
100-53102.5115 SALARIES - COURT REPORT	29,617	31,330	31,208	29,298	29,298	33,200	33,200
COURT REPORTER - #1 1	16,600.00						16,600
COURT REPORTER - #2 1	16,600.00						16,600
100-53102.5119 SALARIES - PART TIME VI	625	300	10,000	575	575	10,000	10,000
100-53102.5131 PAYROLL TAXES	2,342	2,539	3,152	2,293	2,293	3,305	3,305
100-53102.5141 GROUP INSURANCE	3,353	3,401	3,461	3,461	3,461	3,522	3,522
100-53102.5151 CO RETIREMENT CONTRIBUT	2,811	2,769	3,663	2,613	2,613	3,840	3,840
100-53102.5156 COUNTY RETIREMENT SUPPL	88	76	99	71	71	104	104
100-53102.5161 WORKERS COMP INSURANCE	79	72	72	73	73	76	76
100-53102.5171 UNEMPLOYMENT	243	208	165	100	100	108	108
TOTAL PERSONNEL SERVICES	39,157	40,696	51,820	38,483	38,483	54,154	54,154
<u>SUPPLIES</u>							
100-53102.5201 OFFICE SUPPLIES	1,037	1,016	1,000	964	964	2,000	2,000
100-53102.5212 LEGAL FEES - COURT APPO	109,672	137,520	150,000	138,002	138,002	150,000	150,000
100-53102.5214 DIST ATTORNEY OFFICE SU	240,697	246,943	258,796	258,796	258,796	261,577	261,577
100-53102.5220 PURCHASES-NON CAPITALIZ	235	2,360	2,500	1,751	1,337	2,500	2,500
100-53102.5236 COURT COSTS	17,245	27,590	20,000	20,764	20,117	20,000	20,000
100-53102.5239 GRAND JURORS EXPENSE	3,340	4,876	5,000	8,380	8,380	9,000	9,000
100-53102.5240 PETIT JURORS EXPENSE	7,580	15,960	26,000	(1,917)	(1,917)	20,000	20,000
100-53102.5241 JURY SUMMONS NOTICES	506	1,091	3,000	1,182	1,182	3,000	3,000
100-53102.5242 VISITING JUDGES EXPENSE	880	85	1,000	516	516	1,000	1,000
100-53102.5243 DISTRICT COURT COORDINA	44,968	46,815	51,160	50,197	50,197	52,172	52,172
100-53102.5244 COURT REPORTER EXPENSE	24,400	11,529	20,000	4,130	4,130	20,000	20,000
100-53102.5245 4TH ADMIN JUDICIAL COST	1,341	1,341	1,341	1,404	1,404	1,698	1,698
100-53102.5246 PUBLIC DEFENDER OFFICE	57,005	72,534	126,269	89,811	89,811	141,507	141,507
100-53102.5263 ADVERTISING & LEGAL NOT	16	0	100	0	0	100	100
TOTAL SUPPLIES	508,922	569,660	666,166	573,980	572,920	684,553	684,553
<u>MAINTENANCE & REPAIRS</u>							
100-53102.5384 POSTAGE & FREIGHT EXPEN	1,683	2,248	3,800	2,058	1,725	3,800	3,800
100-53102.5392 PRINTING & COPYING	499	482	500	0	0	500	500
TOTAL MAINTENANCE & REPAIRS	2,182	2,731	4,300	2,058	1,725	4,300	4,300
<u>SERVICES</u>							
100-53102.5401 CONSULTANT & CONTRACTED	142,682	0	71,342	71,341	0	97,562	97,562
100-53102.5412 LAW LIBRARY UPDATE EXP	22,346	16,178	15,000	15,687	15,687	15,000	17,000
TOTAL SERVICES	165,028	16,178	86,342	87,028	15,687	112,562	114,562
<u>SUNDRIES</u>							
100-53102.5500 INSURANCE & BONDING PRE	50	0	0	0	0	0	0
TOTAL SUNDRIES	50	0	0	0	0	0	0
TOTAL DISTRICT COURT	715,339	629,264	808,628	701,548	628,814	855,570	857,570

100-GENERAL FUND
DISTRICT CLERK
DEPARTMENTAL EXPENDITURES

		((------ 2024-2025 -----) (----- 2025-2026 -----))						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>PERSONNEL SERVICES</u>								
100-53202.5101	SALARIES - DISTRICT CLE	65,624	70,048	69,780	64,144	64,144	69,780	69,780
100-53202.5115	SALARIES - DEPUTIES DIS	147,375	176,389	171,175	157,339	157,339	171,175	173,588
	CHIEF DEPUTY	1 44,117.20						44,117
	CLERK II	1 46,216.17						46,216
	CLERK II	1 41,558.40						41,558
	CLERK II	1 41,696.20						41,696
100-53202.5131	PAYROLL TAXES	15,486	18,200	18,433	16,282	16,282	18,433	18,618
100-53202.5141	GROUP INSURANCE	45,609	47,547	50,029	46,122	46,122	50,029	55,070
100-53202.5151	CO RETIREMENT CONTRIBUT	20,154	21,775	21,421	19,772	19,772	21,421	21,635
100-53202.5156	COUNTY RETIREMENT SUPPL	628	601	578	534	534	578	584
100-53202.5161	WORKERS COMP INSURANCE	401	441	422	422	422	422	426
100-53202.5171	UNEMPLOYMENT	1,157	1,045	685	535	535	685	434
TOTAL PERSONNEL SERVICES		296,433	336,046	332,522	305,150	305,150	332,522	340,135
<u>SUPPLIES</u>								
100-53202.5201	OFFICE SUPPLIES	3,251	3,458	3,700	3,677	3,677	3,500	3,500
100-53202.5220	PURCHASES-NON CAPITALIZ	4,981	9,869	760	108	108	3,000	3,000
TOTAL SUPPLIES		8,233	13,327	4,460	3,785	3,785	6,500	6,500
<u>MAINTENANCE & REPAIRS</u>								
100-53202.5378	EQUIPMENT RENTAL EXPENS	4,041	4,482	5,000	4,274	4,274	5,000	5,000
100-53202.5382	DATA PROCESSING EXPENSE	20,241	19,510	20,200	18,115	18,115	24,000	24,000
100-53202.5384	POSTAGE & FREIGHT EXPEN	2,778	4,224	2,500	2,690	2,435	2,500	2,500
100-53202.5390	TRAVEL / MILEAGE EXPENS	3,027	2,132	3,000	2,358	2,358	3,500	3,500
100-53202.5392	PRINTING & COPYING	1,803	1,573	2,000	1,367	1,367	2,000	2,000
100-53202.5394	CONFERENCES & ASSOCIATI	1,895	1,235	3,840	3,633	3,633	2,500	2,500
100-53202.5397	MEALS & LODGING	4,330	5,148	6,000	5,137	5,137	5,500	5,500
TOTAL MAINTENANCE & REPAIRS		38,116	38,303	42,540	37,574	37,319	45,000	45,000
<u>SUNDRIES</u>								
100-53202.5500	INSURANCE & BONDING PRE	1,314	1,699	1,650	1,453	1,453	1,650	1,650
TOTAL SUNDRIES		1,314	1,699	1,650	1,453	1,453	1,650	1,650
TOTAL DISTRICT CLERK		344,096	389,375	381,172	347,963	347,708	385,672	393,285

100-GENERAL FUND

J.P. PCT. # 1

DEPARTMENTAL EXPENDITURES

		((------ 2024-2025 -----)) (----- 2025-2026 -----)					
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
100-53301.5101 SALARIES - ADMINISTRATO	58,141	65,413	65,163	59,899	59,899	65,163	65,163
100-53301.5115 SALARIES - CLERICAL	85,946	60,387	88,776	79,829	79,829	88,776	92,926
CHIEF DEPUTY 1	55,525.55						55,526
CLERK II 1	37,400.00						37,400
100-53301.5119 SALARIES-TEMPORARY CLER	0	0	5,000	0	0	5,000	0
100-53301.5131 PAYROLL TAXES	10,247	9,087	12,159	10,106	10,106	12,159	12,094
100-53301.5141 GROUP INSURANCE	28,128	20,595	30,018	25,996	25,996	30,018	33,042
100-53301.5151 CO RETIREMENT CONTRIBUT	13,660	11,222	14,130	12,350	12,350	14,130	14,054
100-53301.5156 COUNTY RETIREMENT SUPPL	426	311	381	334	334	381	379
100-53301.5161 WORKERS COMP INSURANCE	842	888	875	875	875	875	874
100-53301.5171 UNEMPLOYMENT	677	375	375	261	261	375	232
TOTAL PERSONNEL SERVICES	198,066	168,278	216,876	189,650	189,650	216,876	218,763
<u>SUPPLIES</u>							
100-53301.5201 OFFICE SUPPLIES	1,037	1,138	1,200	1,030	1,030	1,200	1,200
100-53301.5210 PURCHASES - NON CAPITAL	410	226	1,000	143	143	2,225	2,225
100-53301.5220 AUTOPSIES & TOXICOLOGIE	4,410	0	0	0	0	0	0
100-53301.5263 ADVERTISING & LEGAL NOT	0	0	100	0	0	100	100
TOTAL SUPPLIES	5,856	1,364	2,300	1,172	1,172	3,525	3,525
<u>MAINTENANCE & REPAIRS</u>							
100-53301.5378 EQUIPMENT RENTAL EXPENS	1,605	1,611	2,500	1,600	1,600	2,500	2,500
100-53301.5382 DATA PROCESSING EXPENSE	7,340	12,058	12,400	12,324	12,324	18,800	18,800
100-53301.5384 POSTAGE & FREIGHT EXPEN	285	389	1,000	495	464	1,000	1,000
100-53301.5390 TRAVEL / MILEAGE EXPENS	946	641	4,000	192	192	4,000	2,000
100-53301.5392 PRINTING & COPYING	0	0	200	0	0	200	200
100-53301.5394 CONFERENCES & ASSOCIATI	815	630	1,500	320	320	1,500	1,500
100-53301.5397 MEALS & LODGING	877	675	1,500	320	320	1,500	1,500
TOTAL MAINTENANCE & REPAIRS	11,867	16,005	23,100	15,251	15,219	29,500	27,500
<u>SUNDRIES</u>							
100-53301.5500 INSURANCE & BONDING PRE	1,154	1,339	1,500	1,264	1,264	1,500	1,500
TOTAL SUNDRIES	1,154	1,339	1,500	1,264	1,264	1,500	1,500
TOTAL J.P. PCT. # 1	216,943	186,985	243,776	207,337	207,306	251,401	251,288

100-GENERAL FUND

J.P. PCT. # 2

DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)					
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
100-53302.5101 SALARIES - ADMINISTRATO	58,141	44,587	44,417	40,829	40,829	44,417	46,048
100-53302.5115 SALARIES - CLERICAL	48,202	57,113	55,515	51,032	51,032	55,515	55,515
CHIEF DEPUTY 1	55,514.94						55,515
100-53302.5119 SALARIES -TEMPORARY CLE	762	2,796	5,000	0	0	5,000	0
100-53302.5131 PAYROLL TAXES	7,904	7,767	8,027	7,062	7,062	8,027	7,770
100-53302.5141 GROUP INSURANCE	18,732	18,990	20,012	18,415	18,415	20,012	22,028
100-53302.5151 CO RETIREMENT CONTRIBUT	10,072	8,906	9,328	8,324	8,324	9,328	9,029
100-53302.5156 COUNTY RETIREMENT SUPPL	314	246	252	225	225	252	244
100-53302.5161 WORKERS COMP INSURANCE	772	591	591	591	591	591	600
100-53302.5171 UNEMPLOYMENT	394	343	242	181	181	242	139
TOTAL PERSONNEL SERVICES	145,293	141,339	143,383	126,657	126,657	143,383	141,372
<u>SUPPLIES</u>							
100-53302.5201 OFFICE SUPPLIES	954	1,543	1,500	1,166	1,166	1,500	1,500
100-53302.5210 PURCHASES - NON CAPITAL	17	492	1,000	455	455	2,225	2,225
100-53302.5220 AUTOPSIES & TOXICOLOGIE	5,550	0	0	0	0	0	0
TOTAL SUPPLIES	6,521	2,035	2,500	1,621	1,621	3,725	3,725
<u>MAINTENANCE & REPAIRS</u>							
100-53302.5341 ADVERTISING &LEGAL	0	0	100	0	0	100	100
100-53302.5378 EQUIPMENT RENTAL EXPENS	1,587	1,593	2,000	1,384	1,384	2,000	2,000
100-53302.5381 CELL PHONES & OTHER COM	0	0	600	431	389	600	600
100-53302.5382 DATA PROCESSING EXPENSE	7,860	12,118	12,400	11,768	11,768	18,800	18,800
100-53302.5384 POSTAGE & FREIGHT EXPEN	369	483	750	558	475	750	750
100-53302.5390 TRAVEL / MILEAGE EXPENS	899	333	4,500	791	791	4,500	2,000
100-53302.5392 PRINTING & COPYING	111	0	500	0	0	500	500
100-53302.5394 CONFERENCES & ASSOCIATI	695	715	1,500	690	690	1,500	1,500
100-53302.5397 MEALS & LODGING	1,916	638	2,000	1,503	1,503	2,000	2,000
TOTAL MAINTENANCE & REPAIRS	13,438	15,880	24,350	17,124	16,999	30,750	28,250
<u>SUNDRIES</u>							
100-53302.5500 INSURANCE & BONDING PRE	1,142	1,389	1,500	1,264	1,264	1,500	1,500
TOTAL SUNDRIES	1,142	1,389	1,500	1,264	1,264	1,500	1,500
TOTAL J.P. PCT. # 2	166,394	160,643	171,733	146,667	146,542	179,358	174,847

100-GENERAL FUND

J.P. PCT. # 3

DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)					
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
100-53303.5101 SALARIES - ADMINISTRATO	51,778	52,181	51,981	47,783	47,783	51,981	51,981
100-53303.5115 SALARIES - CLERICAL	22,982	38,839	43,742	40,050	40,050	43,742	46,764
CHIEF DEPUTY 1	46,764.23						46,764
100-53303.5119 SALARIES-TEMPORARY CLER	8,895	0	5,000	4,899	4,899	5,000	0
100-53303.5131 PAYROLL TAXES	6,282	6,472	7,705	6,781	6,781	7,705	7,554
100-53303.5141 GROUP INSURANCE	15,622	17,442	20,012	18,449	18,449	20,012	22,028
100-53303.5151 CO RETIREMENT CONTRIBUT	7,362	7,909	8,954	7,841	7,841	8,954	8,778
100-53303.5156 COUNTY RETIREMENT SUPPL	233	217	242	212	212	242	237
100-53303.5161 WORKERS COMP INSURANCE	687	657	653	653	653	653	649
100-53303.5171 UNEMPLOYMENT	270	208	195	157	157	195	117
TOTAL PERSONNEL SERVICES	114,110	123,927	138,485	126,825	126,825	138,485	138,109
<u>SUPPLIES</u>							
100-53303.5201 OFFICE SUPPLIES	622	978	1,500	1,438	1,438	1,500	1,500
100-53303.5210 PURCHASES - NON CAPITAL	542	1,070	1,500	1,136	1,136	2,725	2,725
100-53303.5220 AUTOPSIES & TOXICOLOGIE	3,500	0	0	0	0	0	0
TOTAL SUPPLIES	4,664	2,048	3,000	2,573	2,573	4,225	4,225
<u>MAINTENANCE & REPAIRS</u>							
100-53303.5378 EQUIPMENT RENTAL EXPENS	1,500	1,873	1,800	1,714	1,714	1,800	1,800
100-53303.5381 CELL PHONES & OTHER COM	0	0	600	472	0	600	600
100-53303.5382 DATA PROCESSING EXPENSE	8,615	12,058	12,400	12,364	12,364	18,800	18,800
100-53303.5384 POSTAGE & FREIGHT EXPEN	306	302	300	322	298	300	300
100-53303.5390 TRAVEL / MILEAGE EXPENS	322	775	4,500	1,018	1,018	4,500	2,000
100-53303.5392 PRINTING & COPYING	66	0	500	444	444	500	500
100-53303.5394 CONFERENCES & ASSOCIATI	295	470	700	620	620	700	700
100-53303.5397 MEALS & LODGING	533	519	1,500	1,118	1,118	1,500	1,500
TOTAL MAINTENANCE & REPAIRS	11,637	15,998	22,300	18,073	17,577	28,700	26,200
<u>SUNDRIES</u>							
100-53303.5500 INSURANCE & BONDING PRE	1,154	1,389	1,500	1,243	1,243	1,500	1,500
TOTAL SUNDRIES	1,154	1,389	1,500	1,243	1,243	1,500	1,500
TOTAL J.P. PCT. # 3	131,565	143,362	165,285	148,714	148,218	172,910	170,034

100-GENERAL FUND

J.P. PCT. # 4

DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)					
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
100-53304.5101 SALARIES - ADMINISTRATO	53,042	56,294	56,078	51,549	51,549	56,078	56,078
100-53304.5115 SALARIES - CLERICAL	44,845	50,404	50,207	46,156	46,156	50,207	50,207
CHIEF DEPUTY 1	50,206.74						50,207
100-53304.5119 SALARIES-TEMPORARY CLER	0	0	5,000	0	0	5,000	0
100-53304.5131 PAYROLL TAXES	7,329	7,982	8,513	7,390	7,390	8,513	8,131
100-53304.5141 GROUP INSURANCE	18,752	19,019	20,012	18,449	18,449	20,012	22,028
100-53304.5151 CO RETIREMENT CONTRIBUT	9,296	9,420	9,893	8,722	8,722	9,893	9,449
100-53304.5156 COUNTY RETIREMENT SUPPL	290	260	267	235	235	267	255
100-53304.5161 WORKERS COMP INSURANCE	707	709	709	709	709	709	700
100-53304.5171 UNEMPLOYMENT	353	297	221	157	157	221	126
TOTAL PERSONNEL SERVICES	134,614	144,384	150,900	133,367	133,367	150,900	146,973
<u>SUPPLIES</u>							
100-53304.5201 OFFICE SUPPLIES	1,789	1,986	2,000	539	539	2,000	2,000
100-53304.5210 PURCHASES - NON CAPITAL	195	2,798	3,700	37	37	3,700	3,700
100-53304.5220 AUTOPSIES & TOXICOLOGIE	32,470	0	0	0	0	0	0
TOTAL SUPPLIES	34,454	4,784	5,700	576	576	5,700	5,700
<u>MAINTENANCE & REPAIRS</u>							
100-53304.5301 MOTOR VEHICLE REPAIRS	0	0	4,000	845	0	4,000	4,000
100-53304.5310 BATTERIES, TIRES, & TUB	0	0	2,000	860	0	2,000	2,000
100-53304.5311 FUEL & LUBRICANTS	0	0	3,000	464	0	3,000	3,000
100-53304.5341 ADVERTISING &LEGAL	0	0	100	0	0	100	100
100-53304.5378 EQUIPMENT RENTAL EXPENS	1,731	1,744	2,500	1,985	1,985	2,500	2,500
100-53304.5382 DATA PROCESSING EXPENSE	7,700	12,058	12,400	12,324	12,324	18,800	18,800
100-53304.5384 POSTAGE & FREIGHT EXPEN	22	232	400	65	65	400	400
100-53304.5390 TRAVEL / MILEAGE EXPENS	946	734	4,000	588	588	4,000	2,000
100-53304.5392 PRINTING & COPYING	309	0	500	0	0	500	500
100-53304.5394 CONFERENCES & ASSOCIATI	465	640	1,500	490	490	1,500	1,500
100-53304.5397 MEALS & LODGING	721	929	2,000	440	440	2,000	2,000
TOTAL MAINTENANCE & REPAIRS	11,894	16,338	32,400	18,061	15,892	38,800	36,800
<u>SUNDRIES</u>							
100-53304.5500 INSURANCE & BONDING PRE	1,054	1,410	2,100	1,193	1,193	2,100	2,100
TOTAL SUNDRIES	1,054	1,410	2,100	1,193	1,193	2,100	2,100
TOTAL J.P. PCT. # 4	182,016	166,915	191,100	153,196	151,027	197,500	191,573

100-GENERAL FUND
COUNTY ATTORNEY
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		(----- 2024-2025 -----) (----- 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
100-54002.5101	SALARIES - COUNTY ATTOR	77,053	90,738	90,391	83,090	83,090	90,391	90,391
100-54002.5103	SALARIES-CO ATTORNEY SU	23,333	30,431	30,332	23,593	23,593	30,332	35,000
100-54002.5111	INVESTIGATOR	65,187	76,269	75,183	69,137	69,137	75,183	75,183
	INVESTIGATOR 1	75,183.03						75,183
100-54002.5115	SALARIES - CLERICAL	95,463	96,992	96,616	88,816	88,816	96,616	100,488
	LEGAL SECRETARY II 1	58,867.78						58,868
	LEGAL SECRETARY I 1	41,620.00						41,620
100-54002.5131	PAYROLL TAXES	18,587	20,754	22,378	18,667	18,667	22,378	23,031
100-54002.5141	GROUP INSURANCE	34,379	36,667	40,023	35,546	35,546	40,023	44,056
100-54002.5151	CO RETIREMENT CONTRIBUT	24,916	25,953	26,005	23,647	23,647	26,005	26,764
100-54002.5156	COUNTY RETIREMENT SUPPL	779	716	702	638	638	702	723
100-54002.5161	WORKERS COMP INSURANCE	1,926	2,072	2,072	2,064	2,064	2,072	2,087
100-54002.5171	UNEMPLOYMENT	1,272	1,022	687	538	538	687	439
TOTAL PERSONNEL SERVICES		342,892	381,615	384,390	345,735	345,735	384,390	398,162
SUPPLIES								
100-54002.5201	OFFICE SUPPLIES	1,350	2,478	2,600	1,642	1,642	2,600	2,600
100-54002.5220	PURCHASES-NON CAPITALIZ	1,886	1,642	2,600	432	432	2,600	2,600
100-54002.5261	LAB TESTING	0	0	3,000	0	0	3,000	3,000
TOTAL SUPPLIES		3,236	4,120	8,200	2,075	2,075	8,200	8,200
MAINTENANCE & REPAIRS								
100-54002.5378	EQUIPMENT RENTAL EXPENS	1,402	1,414	1,500	1,280	1,280	1,500	1,500
100-54002.5381	CELL PHONES & OTHER COM	1,087	921	1,400	921	921	1,400	1,400
100-54002.5382	DATA PROCESSING EXPENSE	214	0	1,000	0	0	1,000	1,000
100-54002.5384	POSTAGE & FREIGHT EXPEN	373	368	400	311	293	400	400
100-54002.5390	TRAVEL / MILEAGE EXPENS	600	939	2,000	453	453	2,000	2,000
100-54002.5392	PRINTING & COPYING	104	0	1,050	0	0	1,050	1,050
100-54002.5394	CONFERENCES & ASSOCIATI	1,605	1,550	2,000	1,955	1,955	2,000	2,000
100-54002.5397	MEALS & LODGING	2,034	1,307	2,500	1,904	1,904	2,500	2,500
TOTAL MAINTENANCE & REPAIRS		7,420	6,499	11,850	6,824	6,806	11,850	11,850
SUNDRIES								
100-54002.5500	INSURANCE & BONDING PRE	1,680	1,880	1,900	1,832	1,832	1,900	1,900
TOTAL SUNDRIES		1,680	1,880	1,900	1,832	1,832	1,900	1,900
TOTAL COUNTY ATTORNEY								
		355,227	394,114	406,340	356,466	356,448	406,340	420,112

100-GENERAL FUND

ELECTIONS

DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES								
100-54504.5101	SALARIES - ADMINISTRATO	57,628	57,167	54,621	50,430	50,430	54,621	48,811
100-54504.5110	SALARIES - CLERICAL	74,319	65,719	72,188	57,729	57,729	72,188	79,020
EXECUTIVE ADMINISTRATIV	1	41,620.00						41,620
CLERK II	1	37,400.00						37,400
100-54504.5115	ELECTION JUDGES & CLERK	17,949	52,911	50,000	20,019	20,019	50,000	50,000
100-54504.5119	SALARIES - PART TIME	2,692	0	0	0	0	0	0
100-54504.5131	PAYROLL TAXES	11,420	13,282	13,526	9,574	9,574	13,526	13,604
100-54504.5141	GROUP INSURANCE	28,106	22,955	30,018	23,480	23,480	30,018	33,042
100-54504.5151	CO RETIREMENT CONTRIBUT	12,594	11,037	15,718	9,638	9,638	15,718	15,809
100-54504.5156	CO RETIREMENT SUPPLEMEN	393	306	424	260	260	424	427
100-54504.5161	WORKERS COMP INSURANCE	272	277	310	310	310	310	311
100-54504.5171	UNEMPLOYMENT	1,068	948	707	387	387	707	445
TOTAL PERSONNEL SERVICES		206,440	224,602	237,511	171,827	171,827	237,511	241,469
SUPPLIES								
100-54504.5201	OFFICE SUPPLIES	2,876	3,167	5,000	1,032	1,032	4,500	4,500
100-54504.5220	PURCHASES-NON CAPITALIZ	3,758	3,931	5,000	5,595	5,595	4,200	4,200
TOTAL SUPPLIES		6,634	7,097	10,000	6,627	6,627	8,700	8,700
MAINTENANCE & REPAIRS								
100-54504.5300	ELECTION SUPPLIES	30,597	30,228	24,621	49,115	48,884	35,000	35,000
100-54504.5341	ADVERTISING & LEGAL	608	299	2,000	1,050	1,050	2,000	2,000
100-54504.5378	EQUIPMENT RENTAL EXPENS	1,628	1,486	1,500	1,405	1,405	1,500	1,500
100-54504.5381	CELL PHONES & OTHER COM	0	0	1,200	921	0	1,200	1,200
100-54504.5382	DATA PROCESSING EXPENSE	2,505	0	2,600	0	0	2,600	2,600
100-54504.5384	POSTAGE & FREIGHT EXPEN	1,447	7,383	8,000	2,178	2,178	8,000	8,000
100-54504.5390	TRAVEL / MILEAGE EXPENS	660	470	1,800	1,357	1,357	2,500	2,500
100-54504.5394	CONFERENCES & ASSOCIATI	1,010	650	4,600	1,960	1,960	2,100	2,100
100-54504.5397	MEALS & LODGING	1,941	1,479	4,000	5,203	5,203	4,500	4,500
TOTAL MAINTENANCE & REPAIRS		40,397	41,996	50,321	63,190	62,038	59,400	59,400
SERVICES								
100-54504.5406	VOTER MACHINE SITE SUPP	5,348	5,886	6,100	5,886	5,886	24,500	24,500
100-54504.5408	ESS EXTENDED WARRANTY	0	0	11,879	11,878	11,878	12,000	12,000
TOTAL SERVICES		5,348	5,886	17,979	17,764	17,764	36,500	36,500
SUNDRIES								
100-54504.5500	INSURANCE & BONDING PRE	0	50	250	0	0	250	250
TOTAL SUNDRIES		0	50	250	0	0	250	250
TOTAL ELECTIONS		258,819	279,631	316,061	259,407	258,255	342,361	346,319

100-GENERAL FUND
COUNTY AUDITOR
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	2025-2026	APPROVED
		ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	BUDGET	BUDGET
					ACTUAL		PB	
PERSONNEL SERVICES								
100-55005.5101	SALARIES - COUNTY AUDIT	76,420	83,563	83,243	76,519	76,519	83,243	90,000
100-55005.5115	SALARIES - ASSISTANTS	116,983	122,549	123,289	113,190	113,190	123,289	138,000
	ASSISTANT AUDITOR/GENER	1 53,000.00						53,000
	2ND ASSISTANT/ACCOUNTS	1 45,000.00						45,000
	3RD ASSISTANT/FIXED ASS	1 40,000.00						40,000
100-55005.5131	PAYROLL TAXES	13,829	14,874	15,800	13,851	13,851	15,800	17,442
100-55005.5141	GROUP INSURANCE	32,039	35,623	40,023	36,059	36,059	40,023	44,056
100-55005.5151	CO RETIREMENT CONTRIBUT	17,984	18,220	18,361	16,936	16,936	18,361	20,269
100-55005.5156	COUNTY RETIREMENT SUPPL	560	503	496	457	457	496	547
100-55005.5161	WORKERS COMP INSURANCE	368	369	362	362	362	362	399
100-55005.5171	UNEMPLOYMENT	1,520	1,221	826	645	645	826	570
	TOTAL PERSONNEL SERVICES	259,703	276,922	282,398	258,018	258,018	282,398	311,284
SUPPLIES								
100-55005.5201	OFFICE SUPPLIES	3,985	3,980	4,000	3,875	3,875	5,000	5,000
100-55005.5216	INDEPENDANT AUDIT FEES	126,550	65,850	60,000	107,800	107,800	70,000	70,000
100-55005.5220	PURCHASES-NON CAPITALIZ	3,923	3,311	4,000	2,976	2,976	4,000	4,000
100-55005.5291	WELLNESS PROGRAM SUPPLI	2,175	1,264	1,275	502	502	1,275	1,275
	TOTAL SUPPLIES	136,633	74,405	69,275	115,153	115,153	80,275	80,275
MAINTENANCE & REPAIRS								
100-55005.5341	LEGAL PUBLICATIONS	688	850	900	0	0	900	900
100-55005.5378	EQUIPMENT RENTAL EXPENS	1,545	1,868	1,900	1,729	1,729	1,900	1,900
100-55005.5382	DATA PROCESSING EXPENSE	12,808	10,347	11,000	9,591	9,591	11,000	11,000
100-55005.5384	POSTAGE & FREIGHT EXPEN	295	487	500	530	516	500	500
100-55005.5390	TRAVEL / MILEAGE EXPENS	516	857	1,500	205	205	2,000	1,500
100-55005.5392	PRINTING & COPYING	235	299	300	280	280	300	300
100-55005.5394	CONFERENCES & ASSOCIATI	585	1,560	2,000	805	805	2,000	1,500
100-55005.5397	MEALS & LODGING	735	2,431	2,500	647	647	3,000	2,500
	TOTAL MAINTENANCE & REPAIRS	17,407	18,698	20,600	13,788	13,774	21,600	20,100
SUNDRIES								
100-55005.5500	INSURANCE & BONDING PRE	375	375	500	275	275	500	500
	TOTAL SUNDRIES	375	375	500	275	275	500	500
TOTAL COUNTY AUDITOR								
		414,118	370,400	372,773	387,234	387,219	384,773	412,159

100-GENERAL FUND
COUNTY TREASURER
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		2022-2023	2023-2024	(----- CURRENT	2024-2025	(----- PROJECTED	2025-2026	(-----)
		ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	YEAR END	PROPOSED	APPROVED
					ACTUAL		BUDGET	BUDGET
							PB	
<u>PERSONNEL SERVICES</u>								
100-55105.5101	SALARIES - COUNTY TREAS	59,879	60,109	59,878	55,042	55,042	59,878	59,878
100-55105.5115	SALARIES - ASSISTANTS	99,973	108,391	108,159	99,404	99,404	108,159	108,159
	PAYROLL / ASSISTANT TRE 1	61,210.13						61,210
	CLERK III / 2ND ASSISTA 1	46,949.09						46,949
100-55105.5131	PAYROLL TAXES	12,121	12,703	12,855	11,737	11,737	12,855	12,855
100-55105.5141	GROUP INSURANCE	28,106	28,507	30,018	27,653	27,653	30,018	33,042
100-55105.5151	CO RETIREMENT CONTRIBUT	15,206	14,894	14,939	13,788	13,788	14,939	14,939
100-55105.5156	COUNTY RETIREMENT SUPPL	474	411	403	372	372	403	403
100-55105.5161	WORKERS COMP INSURANCE	310	294	294	294	294	294	294
100-55105.5171	UNEMPLOYMENT	788	640	433	338	338	433	270
TOTAL PERSONNEL SERVICES		216,856	225,949	226,979	208,629	208,629	226,979	229,841
<u>SUPPLIES</u>								
100-55105.5201	OFFICE SUPPLIES	1,893	1,220	3,000	2,062	2,062	3,000	3,000
100-55105.5220	PURCHASES-NON CAPITALIZ	3,369	8,722	10,500	2,152	2,152	5,000	5,000
100-55105.5263	ADVERTISING & LEGAL NOT	208	0	200	167	167	200	200
TOTAL SUPPLIES		5,470	9,943	13,700	4,382	4,382	8,200	8,200
<u>MAINTENANCE & REPAIRS</u>								
100-55105.5378	EQUIPMENT RENTAL EXPENS	1,667	1,858	1,700	1,704	1,704	1,700	1,700
100-55105.5382	DATA PROCESSING EXPENSE	11,496	9,591	10,700	9,591	9,591	10,700	10,700
100-55105.5384	POSTAGE & FREIGHT EXPEN	1,894	2,229	2,500	1,937	1,778	2,500	2,500
100-55105.5390	TRAVEL / MILEAGE EXPENS	1,104	1,439	3,500	343	343	3,500	3,500
100-55105.5392	PRINTING & COPYING	3,989	915	2,500	1,078	1,078	2,500	2,500
100-55105.5394	CONFERENCES & ASSOCIATI	1,380	1,155	2,000	1,155	1,155	2,000	2,000
100-55105.5397	MEALS & LODGING	3,432	3,568	4,000	2,423	2,423	4,000	4,000
TOTAL MAINTENANCE & REPAIRS		24,963	20,756	26,900	18,231	18,072	26,900	26,900
<u>SERVICES</u>								
100-55105.5401	CONSULTANT & CONTRACTED	914	4,527	5,000	1,015	1,015	5,000	5,000
TOTAL SERVICES		914	4,527	5,000	1,015	1,015	5,000	5,000
<u>SUNDRIES</u>								
100-55105.5500	INSURANCE & BONDING PRE	1,954	2,139	2,000	1,943	1,943	2,000	2,000
TOTAL SUNDRIES		1,954	2,139	2,000	1,943	1,943	2,000	2,000
TOTAL COUNTY TREASURER		250,157	263,313	274,579	234,200	234,041	269,079	271,941

100-GENERAL FUND

TAX COLLECTOR

DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)						
		2022-2023	2023-2024	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	67,491	70,136	69,868	64,225	64,225	69,868	69,868
100-55205.5115	SALARIES - DEPUTIES	227,009	236,647	250,869	224,153	224,153	250,869	264,330
ASSISTANT - TAX ASSESSO	1	58,443.16						58,443
CHIEF DEPUTY	1	49,570.09						49,570
CLERK III	1	44,117.20						44,117
CLERK II	1	37,400.00						37,400
CLERK II	1	37,400.00						37,400
CLERK II	1	37,400.00						37,400
100-55205.5119	SALARIES -PART TIME	16,281	13,119	20,000	5,533	5,533	20,000	25,000
100-55205.5131	PAYROLL TAXES	22,811	23,176	26,066	21,555	21,555	26,066	27,685
100-55205.5141	GROUP INSURANCE	64,070	61,837	70,041	63,732	63,732	70,041	77,099
100-55205.5151	CO RETIREMENT CONTRIBUT	27,839	26,920	29,269	25,747	25,747	29,269	31,150
100-55205.5156	COUNTY RETIREMENT SUPPL	867	743	818	695	695	818	869
100-55205.5161	WORKERS COMP INSURANCE	587	601	597	597	597	597	634
100-55205.5171	UNEMPLOYMENT	1,940	1,446	1,083	802	802	1,083	730
TOTAL PERSONNEL SERVICES		428,896	434,625	468,611	407,038	407,038	468,611	497,364
<u>SUPPLIES</u>								
100-55205.5201	OFFICE SUPPLIES	3,718	4,794	6,800	5,896	5,896	6,800	6,800
100-55205.5263	ADVERTISING & LEGAL NOT	428	315	1,000	0	0	1,000	1,000
TOTAL SUPPLIES		4,145	5,109	7,800	5,896	5,896	7,800	7,800
<u>MAINTENANCE & REPAIRS</u>								
100-55205.5317	FRIO CO APPRAISAL BOARD	324,319	369,562	327,751	416,118	380,785	436,000	436,000
100-55205.5378	EQUIPMENT RENTAL EXPENS	1,491	1,577	2,000	1,330	1,330	2,000	2,000
100-55205.5382	DATA PROCESSING EXPENSE	5,151	0	2,500	0	0	2,500	2,500
100-55205.5383	TAX CONSULTANT SERVICE	38,925	40,075	57,400	32,300	32,300	52,000	52,000
100-55205.5384	POSTAGE & FREIGHT EXPEN	12,180	12,930	6,000	6,414	6,145	6,700	6,700
100-55205.5390	TRAVEL / MILEAGE EXPENS	1,634	2,251	6,000	3,295	3,295	6,000	6,000
100-55205.5392	PRINTING & COPYING	2,155	3,312	2,500	2,148	2,148	4,300	4,300
100-55205.5394	CONFERENCES & ASSOCIATI	1,730	2,360	2,500	1,545	1,545	3,900	3,900
100-55205.5397	MEALS & LODGING	4,545	6,558	5,000	5,226	5,226	6,500	6,500
TOTAL MAINTENANCE & REPAIRS		392,129	438,625	411,651	468,377	432,775	519,900	519,900
<u>SUNDRIES</u>								
100-55205.5500	INSURANCE & BONDING PRE	2,704	2,889	3,000	2,764	2,764	3,000	3,000
TOTAL SUNDRIES		2,704	2,889	3,000	2,764	2,764	3,000	3,000
TOTAL TAX COLLECTOR		827,874	881,248	891,061	884,075	848,472	999,311	1,028,064

100-GENERAL FUND
BUILDING MAINTENANCE
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
100-56006.5101	SALARIES - BUILDING MAINTENANCE SUPERVISOR	177,554	237,440	284,662	239,980	239,980	284,662	320,330
	MAINTENANCE III	49,070.00						49,070
	MAINTENANCE II #1	44,616.00						44,616
	MAINTENANCE II #2	37,400.00						37,400
	MAINTENANCE II #3	39,644.00						39,644
	MAINTENANCE II #4	37,400.00						37,400
	MAINTENANCE II #5	37,400.00						37,400
	MAINTENANCE II #6	37,400.00						37,400
100-56006.5131	PAYROLL TAXES	13,508	18,052	21,777	17,968	17,968	21,777	24,505
100-56006.5141	GROUP INSURANCE	40,619	54,642	80,047	62,055	62,055	80,047	88,113
100-56006.5151	CO RETIREMENT CONTRIBUT	16,783	21,090	25,306	21,031	21,031	25,306	28,477
100-56006.5156	COUNTY RETIREMENT SUPPL	521	582	683	568	568	683	769
100-56006.5161	WORKERS COMP INSURANCE	4,487	6,015	6,818	6,518	6,518	6,818	7,335
100-56006.5171	UNEMPLOYMENT	1,397	1,415	1,139	766	766	1,139	801
TOTAL PERSONNEL SERVICES		254,868	339,236	420,433	348,885	348,885	420,433	470,330
SUPPLIES								
100-56006.5201	OFFICE SUPPLIES	405	497	1,000	311	311	1,000	1,000
100-56006.5220	PURCHASES-NON CAPITALIZ	9,743	9,714	10,000	7,513	7,513	13,000	10,000
100-56006.5292	MISCELLANEOUS SUPPLIES	0	0	4,000	1,529	0	3,000	3,000
TOTAL SUPPLIES		10,148	10,211	15,000	9,353	7,824	17,000	14,000
MAINTENANCE & REPAIRS								
100-56006.5300	CUSTODIAL SUPPLIES	23,548	20,211	20,000	22,588	22,588	30,000	30,000
100-56006.5301	LAWN SUPPLIES	5,056	1,927	3,000	2,340	2,340	3,000	3,000
100-56006.5302	VENDING MACHINE ELIGIBL	1,702	0	0	0	0	0	0
100-56006.5303	HAND TOOLS & PARTS	1,038	1,111	2,000	2,000	2,000	5,000	5,000
100-56006.5310	FIRE INSPECTION & MAINT	2,125	3,028	3,500	2,970	2,970	4,500	4,500
100-56006.5315	UNIFORM EXPENSE	9,487	13,526	10,000	8,471	8,471	8,000	8,000
100-56006.5341	ADVERTISING &LEGAL	84	790	1,000	95	95	1,000	1,000
100-56006.5360	FIRE ALARM SYSTEM	19,028	18,201	18,000	25,792	25,792	23,000	23,000
100-56006.5362	BUILDING & STRUCTURES	60,122	94,317	643,483	590,990	589,484	131,000	95,000
100-56006.5364	COURT FACILITY EXPENSES	0	0	4,000	0	0	4,000	4,000
100-56006.5367	EXTERMINATING SPRAYING	6,325	6,225	10,000	2,075	2,075	10,000	10,000
100-56006.5370	BATTERIES, TIRES, & TUB	0	0	0	0	0	4,000	4,000
100-56006.5372	PLUMBING REPAIRS	10,719	13,586	20,000	19,440	19,297	20,000	15,000
100-56006.5373	MOTOR VEHICLE REPAIRS	254	389	10,000	7,117	7,117	15,000	15,000
100-56006.5374	MAINTENANCE ELEVATOR	4,905	7,971	3,500	2,758	2,758	3,500	3,500
100-56006.5376	AIR CONDITIONER REPAIRS	22,013	30,581	20,000	15,285	15,285	25,000	20,000
100-56006.5377	ELECTRICAL REPAIRS	14,177	15,662	25,000	21,053	20,195	25,000	18,000
100-56006.5378	POSTAGE EQUIPMENT RENTA	3,992	3,992	4,500	4,252	4,252	4,500	4,500
100-56006.5381	CELL PHONES & OTHER COM	2,137	2,986	2,000	3,072	2,788	3,000	3,000
100-56006.5382	DATA PROCESSING EXPENSE	24,286	15,038	15,000	10,158	10,158	15,000	15,000
100-56006.5386	TELEPHONE/OTHER COMMUNI	127,348	158,589	120,000	139,159	139,159	165,000	165,000
100-56006.5390	TRAVEL / MILEAGE EXPENS	0	197	500	0	0	500	500
100-56006.5391	MISCELLANEOUS REPAIR EX	0	0	1,500	254	0	2,000	2,000

100-GENERAL FUND
BUILDING MAINTENANCE
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
100-56006.5395	EDUCATION & TRAINING	0	650	500	0	0	500
100-56006.5397	MEALS & LODGING	0	830	1,000	0	0	1,000
TOTAL MAINTENANCE & REPAIRS		338,347	409,809	938,483	879,869	876,824	503,500
SERVICES							
100-56006.5401	CONSULTANT & CONTRACTED	103,066	109,142	230,000	81,544	81,544	230,000
100-56006.5446	UTILITIES	308,225	344,792	350,000	334,928	330,580	375,000
TOTAL SERVICES		411,291	453,933	580,000	416,472	412,124	605,000
SUNDRIES							
100-56006.5500	INSURANCE & BONDING PRE	47,260	42,248	55,000	61,873	61,873	65,000
TOTAL SUNDRIES		47,260	42,248	55,000	61,873	61,873	65,000
CAPITAL OUTLAY							
100-56006.5605	BUILDING IMPROVEMENTS	408,040	1,090,409	766,000	706,468	706,468	766,000
100-56006.5632	EQUIPMENT - OTHER PURCH	0	0	2,500	392	0	2,000
TOTAL CAPITAL OUTLAY		408,040	1,090,409	768,500	706,860	706,468	768,000
TOTAL BUILDING MAINTENANCE		1,469,955	2,345,846	2,777,416	2,423,312	2,413,999	2,378,933
							2,146,830

100-GENERAL FUND
COURTHOUSE SECURITY
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
SUPPLIES							
100-56206.5201	OFFICE SUPPLIES	544	0	500	0	0	500
100-56206.5220	PURCHASES-NON CAPITALIZ	4,339	0	3,000	219	0	5,000
100-56206.5292	MISCELLANEOUS SUPPLIES	109	82	2,500	717	717	5,000
TOTAL SUPPLIES		4,992	82	6,000	936	717	10,500
MAINTENANCE & REPAIRS							
100-56206.5362	BUILDING & STRUCTURES	0	0	75,000	82,501	0	30,000
100-56206.5363	SECURITY ALARM SYSTEM R	0	0	1,500	0	0	1,500
100-56206.5394	CONFERENCES & ASSOCIATI	0	0	1,500	0	0	1,500
100-56206.5395	EDUCATION & TRAINING	0	0	1,500	0	0	1,500
100-56206.5397	MEALS & LODGING	0	0	1,500	0	0	1,500
TOTAL MAINTENANCE & REPAIRS		0	0	81,000	82,501	0	36,000
SUNDRIES							
TOTAL COURTHOUSE SECURITY		4,992	82	87,000	83,437	717	46,500
							44,500

100-GENERAL FUND
EMERGENCY SERVICES
DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUPPLIES							
100-57007.5213 CONTRACTED SERVICES (EM	525,000	840,000	840,000	840,000	840,000	840,000	840,000
TOTAL SUPPLIES	525,000	840,000	840,000	840,000	840,000	840,000	840,000
MAINTENANCE & REPAIRS							
TOTAL EMERGENCY SERVICES	525,000	840,000	840,000	840,000	840,000	840,000	840,000

100-GENERAL FUND
CONSTABLE PCT # 1
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		(----- 2024-2025 -----) (----- 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>PERSONNEL SERVICES</u>								
100-57101.5101	SALARIES - CONSTABLE PC	53,462	43,351	70,221	64,549	64,549	70,221	70,221
100-57101.5131	PAYROLL TAXES	4,082	2,884	5,372	4,018	4,018	5,372	5,372
100-57101.5141	GROUP INSURANCE	9,376	6,356	10,006	9,224	9,224	10,006	11,014
100-57101.5151	CO RETIREMENT CONTRIBUT	5,090	3,821	6,243	5,714	5,714	6,243	6,243
100-57101.5156	COUNTY RETIREMENT SUPPL	159	106	169	154	154	169	169
100-57101.5161	WORKERS COMP INSURANCE	1,267	1,260	1,580	1,580	1,580	1,580	1,580
TOTAL PERSONNEL SERVICES		73,436	57,778	93,589	85,239	85,239	93,589	94,598
<u>SUPPLIES</u>								
100-57101.5220	PURCHASES-NON CAPITALIZ	0	3,921	6,500	6,064	6,064	4,000	4,000
100-57101.5252	MEMBERSHIP FEES	0	70	500	70	70	500	500
100-57101.5261	EQUIPMENT - RADIO & ELE	0	0	400	0	0	400	400
100-57101.5292	MISCELLANEOUS SUPPLIES	0	498	1,000	504	504	600	600
TOTAL SUPPLIES		0	4,489	8,400	6,639	6,639	5,500	5,500
<u>MAINTENANCE & REPAIRS</u>								
100-57101.5301	MOTOR VEHICLE REPAIRS	0	0	8,000	7,715	0	4,000	4,000
100-57101.5310	BATTERIES, TIRES, & TUB	0	0	1,500	1,463	0	1,500	1,500
100-57101.5311	FUEL & LUBRICANTS	3,821	(147)	5,000	1,356	1,356	4,000	4,000
100-57101.5382	DATA PROCESSING EXPENSE	1,100	1,160	1,200	1,826	1,826	1,200	1,200
100-57101.5384	POSTAGE & FREIGHT EXPEN	0	0	50	43	42	50	50
100-57101.5386	TELEPHONE/OTHER COMMUNI	1,005	819	1,120	791	791	1,120	1,120
100-57101.5395	EDUCATION & TRAINING	0	0	800	0	0	800	800
100-57101.5396	ELLIGIBLE EXP - LEOSE C	0	0	3,000	0	0	3,000	3,000
100-57101.5397	MEALS & LODGING	0	0	1,300	0	0	1,300	1,300
TOTAL MAINTENANCE & REPAIRS		5,926	1,832	21,970	13,194	4,014	16,970	16,970
<u>SUNDRIES</u>								
100-57101.5500	INSURANCE & BONDING PRE	1,480	1,730	2,545	1,632	1,632	2,545	2,545
TOTAL SUNDRIES		1,480	1,730	2,545	1,632	1,632	2,545	2,545
TOTAL CONSTABLE PCT # 1		80,842	65,829	126,504	106,704	97,525	118,604	119,613

100-GENERAL FUND
CONSTABLE PCT # 2
DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>PERSONNEL SERVICES</u>							
100-57102.5101	SALARIES - CONSTABLE PC	57,704	66,319	66,064	60,728	60,728	51,740
100-57102.5131	PAYROLL TAXES	4,010	4,667	5,054	4,568	4,568	3,958
100-57102.5141	GROUP INSURANCE	9,376	9,509	10,006	2,718	2,718	10,006
100-57102.5151	CO RETIREMENT CONTRIBUT	5,476	5,845	5,873	5,421	5,421	4,600
100-57102.5156	CO RETIREMENT SUPPLEMEN	171	161	159	146	146	124
100-57102.5161	WORKERS COMP INSURANCE	1,367	1,486	1,486	1,486	1,486	1,164
TOTAL PERSONNEL SERVICES		78,104	87,987	88,642	75,069	75,069	71,592
<u>SUPPLIES</u>							
100-57102.5220	PURCHASES-NON CAPITALIZ	7,618	6,193	7,000	4,390	4,390	4,000
100-57102.5252	MEMBERSHIP FEES	454	454	500	70	70	500
100-57102.5261	EQUIPMENT - RADIO & ELE	139	44	400	0	0	400
100-57102.5292	MISCELLANEOUS SUPPLIES	534	370	400	137	137	600
100-57102.5295	PURCHASES - ABV	0	819	12,181	0	0	12,181
TOTAL SUPPLIES		8,745	7,880	20,481	4,596	4,596	17,681
<u>MAINTENANCE & REPAIRS</u>							
100-57102.5301	MOTOR VEHICLE REPAIRS	249	942	2,000	250	250	4,000
100-57102.5310	BATTERIES, TIRES, & TUB	0	1,060	1,500	0	0	1,500
100-57102.5311	FUEL & LUBRICANTS	3,901	2,840	8,000	1,228	1,228	4,000
100-57102.5382	DATA PROCESSING EXPENSE	610	782	1,200	500	500	1,200
100-57102.5384	POSTAGE & FREIGHT EXPEN	10	162	200	0	0	200
100-57102.5386	TELEPHONE/OTHER COMMUNI	934	790	1,120	791	791	1,120
100-57102.5395	EDUCATION & TRAINING	230	0	300	0	0	300
100-57102.5396	ELLIGIBLE EXP - LEOSE C	705	577	2,000	0	0	2,000
100-57102.5397	MEALS & LODGING	396	325	400	374	374	400
TOTAL MAINTENANCE & REPAIRS		7,034	7,478	16,720	3,142	3,142	14,720
<u>SUNDRIES</u>							
100-57102.5500	INSURANCE & BONDING PRE	2,111	2,388	2,545	2,541	2,541	2,545
TOTAL SUNDRIES		2,111	2,388	2,545	2,541	2,541	2,545
TOTAL CONSTABLE PCT # 2		95,994	105,732	128,388	85,349	85,349	106,538
							107,546

100-GENERAL FUND
CONSTABLE PCT # 3
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>PERSONNEL SERVICES</u>							
100-57103.5101	SALARIES - CONSTABLE PC	53,666	58,690	58,465	53,743	53,743	58,465
100-57103.5131	PAYROLL TAXES	4,091	4,351	4,473	2,983	2,983	4,473
100-57103.5141	GROUP INSURANCE	9,376	9,509	10,006	9,224	9,224	10,006
100-57103.5151	CO RETIREMENT CONTRIBUT	5,108	5,181	5,198	4,798	4,798	5,198
100-57103.5156	COUNTY RETIREMENT SUPPL	159	143	140	130	130	140
100-57103.5161	WORKERS COMP INSURANCE	1,272	1,315	1,315	1,315	1,315	1,315
TOTAL PERSONNEL SERVICES		73,672	79,190	79,597	72,194	72,194	80,605
<u>SUPPLIES</u>							
100-57103.5220	PURCHASES-NON CAPITALIZ	1,418	3,386	5,000	0	0	4,000
100-57103.5252	MEMBERSHIP FEES	0	0	500	0	0	500
100-57103.5261	EQUIPMENT - RADIO & ELE	0	290	400	0	0	400
100-57103.5292	MISCELLANEOUS SUPPLIES	750	759	800	67	67	600
TOTAL SUPPLIES		2,168	4,435	6,700	67	67	5,500
<u>MAINTENANCE & REPAIRS</u>							
100-57103.5301	MOTOR VEHICLE REPAIRS	0	5,364	7,000	4,971	4,971	4,000
100-57103.5310	BATTERIES, TIRES, & TUB	1,020	590	1,300	0	0	1,500
100-57103.5311	FUEL & LUBRICANTS	1,868	898	6,000	731	731	4,000
100-57103.5382	DATA PROCESSING EXPENSE	1,100	1,160	1,200	1,226	1,226	1,200
100-57103.5384	POSTAGE & FREIGHT EXPEN	0	20	50	0	0	50
100-57103.5386	TELEPHONE/OTHER COMMUNI	1,059	790	1,120	791	791	1,120
100-57103.5395	EDUCATION & TRAINING	0	650	2,000	250	250	2,000
100-57103.5396	ELLIGIBLE EXP - LEOSE C	0	0	2,000	1,325	1,325	2,000
100-57103.5397	MEALS & LODGING	0	0	1,000	0	0	1,000
TOTAL MAINTENANCE & REPAIRS		5,047	9,473	21,670	9,294	9,294	16,870
<u>SUNDRIES</u>							
100-57103.5500	INSURANCE & BONDING PRE	1,480	2,455	6,210	2,439	2,439	6,210
TOTAL SUNDRIES		1,480	2,455	6,210	2,439	2,439	6,210
TOTAL CONSTABLE PCT # 3		82,367	95,552	114,177	83,993	83,993	108,177
							109,185

100-GENERAL FUND
CONSTABLE PCT # 4
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>PERSONNEL SERVICES</u>							
100-57104.5101	SALARIES - CONSTABLE PC	63,767	77,908	77,610	61,491	61,491	51,740
100-57104.5131	PAYROLL TAXES	4,807	5,866	5,937	4,717	4,717	3,958
100-57104.5141	GROUP INSURANCE	9,376	9,509	10,006	7,547	7,547	10,006
100-57104.5151	CO RETIREMENT CONTRIBUT	6,028	6,852	6,900	5,493	5,493	4,600
100-57104.5156	COUNTY RETIREMENT SUPPL	188	189	186	148	148	124
100-57104.5161	WORKERS COMP INSURANCE	1,511	1,746	1,746	1,746	1,746	1,164
TOTAL PERSONNEL SERVICES		85,677	102,071	102,384	81,142	81,142	71,592
<u>SUPPLIES</u>							
100-57104.5220	PURCHASES-NON CAPITALIZ	4,000	3,712	5,500	4,036	4,036	8,000
100-57104.5252	MEMBERSHIP FEES	430	502	500	70	70	500
100-57104.5261	EQUIPMENT - RADIO & ELE	0	0	200	0	0	9,500
100-57104.5292	MISCELLANEOUS SUPPLIES	349	394	500	466	466	850
TOTAL SUPPLIES		4,779	4,608	6,700	4,573	4,573	18,850
<u>MAINTENANCE & REPAIRS</u>							
100-57104.5301	MOTOR VEHICLE REPAIRS	0	0	0	0	0	4,000
100-57104.5310	BATTERIES, TIRES, & TUB	0	0	0	0	0	1,500
100-57104.5311	FUEL & LUBRICANTS	7,177	3,822	6,500	3,004	3,004	4,000
100-57104.5382	DATA PROCESSING EXPENSE	1,100	1,160	1,200	1,234	1,234	1,200
100-57104.5384	POSTAGE & FREIGHT EXPEN	0	0	0	0	0	200
100-57104.5386	TELEPHONE/OTHER COMMUNI	934	790	1,120	815	815	1,120
100-57104.5391	MISCELLANEOUS REPAIR EX	0	0	100	0	0	100
100-57104.5395	EDUCATION & TRAINING	0	0	600	70	70	2,500
100-57104.5396	ELLIGIBLE EXP - LEOSE C	450	0	2,000	0	0	2,000
100-57104.5397	MEALS & LODGING	542	0	1,000	0	0	3,500
TOTAL MAINTENANCE & REPAIRS		10,202	5,773	12,520	5,123	5,123	20,120
<u>SUNDRIES</u>							
100-57104.5500	INSURANCE & BONDING PRE	1,480	1,680	1,680	1,682	1,682	2,545
TOTAL SUNDRIES		1,480	1,680	1,680	1,682	1,682	2,545
TOTAL CONSTABLE PCT # 4		102,137	114,131	123,284	92,520	92,520	113,107
							114,115

100-GENERAL FUND
JAIL
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES			(----- 2024-2025 -----) (----- 2025-2026 -----)						
			2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
			ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
								PB	
<u>PERSONNEL SERVICES</u>									
100-57107.5105	SALARIES - DETENTION OF	783,903	1,018,479	1,072,496	1,041,784	1,041,784	1,072,496	1,138,478	
	JAIL ADMINISTRATOR -1	1 67,730.00							67,730.00
	DETENTION OFFICER SGT-2	1 59,600.00							59,600.00
	DETENTION OFFICER SGT-3	1 65,813.80							65,813.80
	DETENTION OFFICER -4	1 41,620.00							41,620.00
	DETENTION OFFICER -5	1 45,780.00							45,780.00
	DETENTION OFFICER -6	1 41,620.00							41,620.00
	DETENTION OFFICER -7	1 48,927.20							48,927.20
	DETENTION OFFICER -8	1 41,620.00							41,620.00
	DETENTION OFFICER -9	1 41,620.00							41,620.00
	DETENTION OFFICER -10	1 41,620.00							41,620.00
	DETENTION OFFICER -11	1 44,220.00							44,220.00
	DETENTION OFFICER -12	1 41,620.00							41,620.00
	DETENTION OFFICER -13	1 41,620.00							41,620.00
	DETENTION OFFICER -14	1 41,620.00							41,620.00
	DETENTION OFFICER -15	1 44,220.00							44,220.00
	DETENTION OFFICER -16	1 41,620.00							41,620.00
	DETENTION OFFICER -17	1 45,000.00							45,000.00
	DETENTION OFFICER -18	1 41,620.00							41,620.00
	DETENTION OFFICER -19	1 44,220.00							44,220.00
	DETENTION OFFICER -20	1 41,620.00							41,620.00
	DETENTION OFFICER -21	1 41,620.00							41,620.00
	DETENTION OFFICER -22	1 41,620.00							41,620.00
	DETENTION OFFICER -23	1 43,570.00							43,570.00
	DETENTION OFFICER -24	1 44,220.00							44,220.00
	DETENTION OFFICER -25	1 44,117.20							44,117.20
100-57107.5110	SALARIES - MAINTENANCE	40,234	40,936	0	0	0	0	0	
100-57107.5115	SALARIES - CLERICAL	39,657	42,125	0	0	0	0	0	
100-57107.5131	PAYROLL TAXES	63,879	84,287	82,046	78,388	78,388	82,046	87,094	
100-57107.5141	GROUP INSURANCE	150,612	203,754	260,152	191,968	191,968	260,152	286,366	
100-57107.5151	CO RETIREMENT CONTRIBUT	79,852	99,347	95,335	92,863	92,863	95,335	101,211	
100-57107.5156	COUNTY RETIREMENT SUPPL	2,471	(3,132)	2,574	2,507	2,507	2,574	2,732	
100-57107.5161	WORKERS COMP INSURANCE	18,444	22,743	24,126	24,067	24,067	24,126	25,610	
100-57107.5171	UNEMPLOYMENT	6,502	6,678	4,290	3,540	3,540	4,290	2,846	
TOTAL PERSONNEL SERVICES		1,185,554	1,515,218	1,541,018	1,435,117	1,435,117	1,541,018	1,644,337	
<u>SUPPLIES</u>									
100-57107.5201	OFFICE SUPPLIES	2,534	1,322	3,500	1,305	1,305	3,500	3,500	
100-57107.5211	PRISONER HOUSING	95,077	0	50,000	6,850	6,850	20,000	20,000	
100-57107.5220	PURCHASES-NON CAPITALIZ	5,780	3,010	6,000	8,661	8,661	6,000	6,000	
100-57107.5231	PRISONER MEDICAL	449,970	284,427	225,000	121,904	120,249	200,000	200,000	
100-57107.5232	PRISONER MEALS	90,470	121,390	100,000	106,891	106,891	100,000	120,000	
100-57107.5292	MISCELLANEOUS SUPPLIES	9,051	8,907	10,000	2,691	2,691	10,000	10,000	
TOTAL SUPPLIES		652,882	419,057	394,500	248,302	246,647	339,500	359,500	

100-GENERAL FUND
JAIL
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>MAINTENANCE & REPAIRS</u>							
100-57107.5315	UNIFORM EXPENSES	9,171	7,507	10,000	4,152	4,152	10,000
100-57107.5362	BUILDING & STRUCTURES	55,296	0	50,000	49,876	0	50,000
100-57107.5378	EQUIPMENT RENTAL EXPENS	1,725	1,628	1,700	1,712	1,712	1,700
100-57107.5388	DATA PROCESSING EXPENSE	1,921	4,397	5,000	4,025	4,025	5,000
100-57107.5390	TRAVEL / MILEAGE EXPENS	766	542	5,000	341	341	5,000
100-57107.5395	EDUCATION & TRAINING	4,303	2,745	5,000	4,499	4,499	5,000
100-57107.5397	MEALS & LODGING	2,202	974	5,000	374	374	5,000
TOTAL MAINTENANCE & REPAIRS		75,383	17,794	81,700	64,980	15,104	81,700
<u>SERVICES</u>							
100-57107.5401	CONSULTING & CONTRACTIN	116,420	0	116,420	60,015	0	101,420
100-57107.5435	ELECTRONIC MONITORING	0	0	0	0	0	20,000
TOTAL SERVICES		116,420	0	116,420	60,015	0	121,420
<u>SUNDRIES</u>							
100-57107.5500	INSURANCE & BONDING PRE	2,076	2,284	15,000	13,585	13,535	15,000
TOTAL SUNDRIES		2,076	2,284	15,000	13,585	13,535	15,000
<u>CAPITAL OUTLAY</u>							
100-57107.5605	BUILDING IMPROVEMENTS	0	0	50,000	20,859	0	50,000
TOTAL CAPITAL OUTLAY		0	0	50,000	20,859	0	50,000
TOTAL JAIL		2,032,315	1,954,352	2,198,638	1,842,859	1,710,404	2,148,638
							2,226,537

100-GENERAL FUND
SHERIFF
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
PERSONNEL SERVICES							
100-57207.5101	SALARIES - SHERIFF	86,557	87,513	87,178	89,358	89,358	90,382
100-57207.5105	SALARIES - DEPUTIES	1,290,796	1,507,217	1,372,912	1,311,124	1,311,124	1,400,786
DEPUTY - #1 - CHIEF DEP	1	81,988.80					81,989
DEPUTY - #2 - LIEUTENAN	1	76,458.20					76,458
DEPUTY - #3 - LIEUTENAN	1	67,860.00					67,860
DEPUTY - #4 - SERGEANT	1	56,350.00					56,350
DEPUTY - #5 - SERGEANT	1	63,836.50					63,837
DEPUTY - #6 - SERGEANT	1	61,811.00					61,811
DEPUTY - #7 - CORPORAL	1	62,591.00					62,591
DEPUTY - #8 - CORPORAL	1	61,811.00					61,811
DEPUTY - #9 - CORPORAL	1	58,430.00					58,430
DEPUTY - #10 - CORPORAL	1	58,950.00					58,950
DEPUTY - #11 - K9	1	59,294.20					59,294
DEPUTY - #12	1	49,070.00					49,070
DEPUTY - #13	1	49,070.00					49,070
DEPUTY - #14	1	49,070.00					49,070
DEPUTY - #15	1	49,070.00					49,070
DEPUTY - #16	1	49,070.00					49,070
DEPUTY - #17 - DISD	1	49,070.00					49,070
DEPUTY - #18	1	50,370.00					50,370
DEPUTY - #19 - K9	1	52,450.00					52,450
DEPUTY - #20	1	49,070.00					49,070
DEPUTY - #21	1	49,070.00					49,070
DEPUTY - #22	1	51,800.00					51,800
DEPUTY - #23	1	49,070.00					49,070
DEPUTY - #24	1	49,070.00					49,070
DEPUTY - #25	1	49,070.00					49,070
DEPUTY - #26	1	49,070.00					49,070
DEPUTY - #27 COURTHOUSE	1	49,070.00					49,070
DEPUTY - #28 - DISD	1	51,150.00					51,150
DEPUTY - #29 - DISD	1	49,070.00					49,070
100-57207.5106	SALARIES - DISPATCHERS	245,272	273,246	335,043	278,074	278,074	335,043
DISPATCHER - #1-SUPERVI	1	53,574.20					53,574
DISPATCHER - #2	1	41,620.00					41,620
DISPATCHER - #3	1	42,400.00					42,400
DISPATCHER - #4	1	43,180.00					43,180
DISPATCHER - #5	1	43,180.00					43,180
DISPATCHER - #6	1	45,677.20					45,677
DISPATCHER - #7	1	42,400.00					42,400
DISPATCHER - #8	1	41,620.00					41,620
100-57207.5110	SALARIES - MAINTENANCE	30,972	0	0	0	0	0
100-57207.5115	SALARIES - CLERICAL	81,980	86,447	86,121	79,191	79,191	86,121
EXECUTIVE ADMINISTRATIV	1	47,825.08					47,825
CLERK II - WARRANT CLER	1	41,620.00					41,620
100-57207.5131	PAYROLL TAXES	129,763	143,085	143,916	131,527	131,527	146,521
100-57207.5141	GROUP INSURANCE	287,418	276,185	370,216	291,113	291,959	380,222
100-57207.5151	CO RETIREMENT CONTRIBUT	165,579	170,329	167,183	156,831	156,831	170,270

100-GENERAL FUND

SHERIFF

DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
100-57207.5156	COUNTY RETIREMENT SUPPL	5,179	10,581	4,515	4,235	4,235	4,597	5,125
100-57207.5161	WORKERS COMP INSURANCE	34,970	36,839	42,319	40,956	40,956	43,085	38,849
100-57207.5171	UNEMPLOYMENT	13,926	10,981	7,176	5,556	5,556	4,559	5,113
TOTAL PERSONNEL SERVICES		2,372,412	2,602,423	2,616,579	2,387,965	2,388,810	2,661,586	2,978,490
<u>SUPPLIES</u>								
100-57207.5201	OFFICE SUPPLIES	8,715	5,953	9,000	6,030	6,030	9,000	9,000
100-57207.5220	PURCHASES-NON CAPITALIZ	52,276	94,339	38,036	14,654	14,654	20,000	20,000
100-57207.5250	K-9 EXPENSES	2,814	4,534	6,000	2,271	2,271	6,000	6,000
100-57207.5261	LAB TESTING	657	500	1,000	914	914	1,000	1,000
100-57207.5263	ADVERTISING & LEGAL NOT	435	0	1,500	593	593	1,500	1,500
100-57207.5291	DONATION EXPENSES	13,696	1,025	10,000	100	100	10,000	10,000
100-57207.5292	MISCELLANEOUS SUPPLIES	9,309	7,388	10,000	9,330	9,330	10,000	10,000
100-57207.5295	PURCHASES - (ABV)	232,154	183,413	270,000	172,099	171,991	150,000	150,000
TOTAL SUPPLIES		320,055	297,152	345,536	205,993	205,885	207,500	207,500
<u>MAINTENANCE & REPAIRS</u>								
100-57207.5301	MOTOR VEHICLE REPAIRS	0	0	0	0	0	40,000	40,000
100-57207.5311	FUEL & LUBRICANTS	162,717	169,920	190,000	131,206	131,206	200,000	200,000
100-57207.5315	UNIFORM EXPENSE	1,669	9,999	10,000	4,942	4,942	10,000	10,000
100-57207.5361	RADIO & ELECTRONIC EQUI	55,418	35,580	55,000	38,497	38,497	55,000	45,000
100-57207.5362	BUILDING & STRUCTURES	28,380	0	25,000	13,654	0	25,000	25,000
100-57207.5378	EQUIPMENT RENTAL EXPENS	11,518	57,000	40,000	4,147	4,147	40,000	60,000
100-57207.5381	CELL PHONES & OTHER COM	26,362	25,437	30,000	27,577	27,419	30,000	30,000
100-57207.5384	POSTAGE & FREIGHT EXPEN	5,679	3,219	5,000	2,666	2,656	5,000	5,000
100-57207.5386	TELEPHONE/OTHER COMMUNI	3,302	931	3,000	0	0	3,000	3,000
100-57207.5388	DATA PROCESSING EXPENSE	21,600	16,827	25,000	11,168	11,168	25,000	20,000
100-57207.5390	TRAVEL / MILEAGE EXPENS	4,278	4,800	5,000	344	344	5,000	5,000
100-57207.5392	PRINTING & COPYING	189	183	1,500	0	0	1,500	1,500
100-57207.5395	EDUCATION & TRAINING	3,835	4,115	10,000	6,182	5,925	10,000	10,000
100-57207.5396	L.E.O.S.E. DEPUTY & EDU	1,726	4,812	5,000	2,499	1,949	5,000	5,000
100-57207.5397	MEALS & LODGING	6,561	4,551	10,000	7,430	6,842	10,000	10,000
TOTAL MAINTENANCE & REPAIRS		333,234	337,375	414,500	250,312	235,094	464,500	469,500
<u>SERVICES</u>								
100-57207.5401	LEGAL & PROFESSIONAL SE	69,899	16,283	105,000	14,784	14,784	50,000	50,000
TOTAL SERVICES		69,899	16,283	105,000	14,784	14,784	50,000	50,000
<u>SUNDRIES</u>								
100-57207.5500	INSURANCE & BONDING PRE	61,215	85,481	82,000	82,884	82,884	90,000	90,000
TOTAL SUNDRIES		61,215	85,481	82,000	82,884	82,884	90,000	90,000
<u>CAPITAL OUTLAY</u>								
100-57207.5605	BUILDING IMPROVEMENTS	254,906	0	45,000	13,950	0	25,000	25,000
100-57207.5625	MOTOR VEHICLES	0	0	1	0	0	1	1
TOTAL CAPITAL OUTLAY		254,906	0	45,001	13,950	0	25,001	25,001
TOTAL SHERIFF		3,411,721	3,338,713	3,608,617	2,955,888	2,927,457	3,498,587	3,820,491

100-GENERAL FUND
JUVENILE CORRECTIONS
DEPARTMENTAL EXPENDITURES

		((------ 2024-2025 -----) (----- 2025-2026 -----))					
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	
PERSONNEL SERVICES							
100-57307.5101 SALARIES - JUVENILE BOA	9,212	12,962	12,800	10,289	10,289	14,400	14,400
JUVENILE PROBATION BOAR 1	4,800.00						4,800
JUVENILE PROBATION BOAR 1	4,800.00						4,800
JUVENILE PROBATION BOAR 1	4,800.00						4,800
100-57307.5102 SALARIES - JUVENILE SUP	0	0	0	0	0	6,000	6,000
100-57307.5105 SALARIES - CHIEF PROB.	54,778	89,941	79,352	75,858	75,858	63,748	63,748
100-57307.5106 SALARIES - PROBATION ST	50,176	48,516	46,796	44,641	44,641	39,463	39,463
PROBATION OFFICER I 1	39,463.00						39,463
100-57307.5115 SALARIES - CLERICAL	39,667	52,923	52,721	48,462	48,462	52,721	52,721
100-57307.5131 PAYROLL TAXES	10,744	14,656	14,663	13,532	13,532	13,489	13,489
100-57307.5141 GROUP INSURANCE	44,682	47,713	50,029	45,314	44,476	55,070	55,070
100-57307.5151 COUNTY RETIREMENT CONTR	14,503	18,086	17,039	16,062	16,062	15,676	15,676
100-57307.5156 COUNTY RETIREMENT SUPPL	453	499	460	433	433	423	423
100-57307.5161 WORKERS' COMPENSATION	457	575	598	575	575	550	550
100-57307.5171 UNEMPLOYMENT	1,131	1,134	652	582	582	441	441
TOTAL PERSONNEL SERVICES	225,803	287,005	275,110	255,750	254,912	261,982	261,982
SUPPLIES							
100-57307.5201 OFFICE SUPPLIES	1,804	1,884	1,000	595	595	1,000	1,000
100-57307.5216 INDEPENDANT AUDIT FEES	7,000	0	6,200	6,200	6,200	6,200	6,200
100-57307.5220 PURCHASES - NON CAPITAL	7,783	2,601	1	0	0	1	1
100-57307.5237 LAB SERVICE (DRUG TEST)	0	0	500	672	262	500	500
100-57307.5244 JUVENILE DETENTION	36,100	47,750	30,000	23,900	23,900	30,000	30,000
100-57307.5246 JUVENILE PLACEMENTS	0	18,600	49,890	49,890	49,890	45,000	45,000
100-57307.5247 JUVENILE MEDICAL COSTS	0	0	0	0	0	500	500
100-57307.5250 PSYCHOLOGICAL EVALUATIO	2,385	1,710	0	0	0	900	900
TOTAL SUPPLIES	55,072	72,545	87,591	81,258	80,848	84,101	84,101
MAINTENANCE & REPAIRS							
100-57307.5378 EQUIPMENT RENTAL EXPENS	1,845	2,306	2,351	1,937	1,937	2,200	2,200
100-57307.5382 DATA PROCESSING	235	0	0	0	0	1	1
100-57307.5384 POSTAGE & FREIGHT	123	64	100	72	71	100	100
100-57307.5386 TELEPHONE/COMMUNICATION	502	822	1,000	702	661	1,000	1,000
100-57307.5394 CONFERENCES & ASSOCIATI	1,420	820	2,000	1,335	1,335	2,000	2,000
100-57307.5397 MEALS & LODGING	4,902	3,040	5,000	4,477	4,477	5,000	5,000
TOTAL MAINTENANCE & REPAIRS	9,027	7,052	10,451	8,523	8,481	10,301	10,301
SERVICES							
100-57307.5435 JUVENILE ELECTRONIC MON	4,627	4,423	5,000	3,733	3,343	5,000	5,000
100-57307.5465 TRAVEL / MILEAGE EXPENS	2,103	2,001	5,000	3,915	3,737	5,000	5,000
TOTAL SERVICES	6,730	6,424	10,000	7,649	7,080	10,000	10,000

100-GENERAL FUND
JUVENILE CORRECTIONS
DEPARTMENTAL EXPENDITURES

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
100-57307.5500 INSURANCE AND BONDING	0	0	2,080	1,958	0	2,080	2,080
TOTAL SUNDRIES	0	0	2,080	1,958	0	2,080	2,080
TOTAL JUVENILE CORRECTIONS	296,632	373,026	385,232	355,138	351,320	368,464	368,464

100-GENERAL FUND
HIGHWAY PATROL
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
100-57407.5115 SALARIES - CLERICAL	50,585	55,728	55,524	51,031	51,031	55,524	55,524
EXECUTIVE ADMINISTRATIV 1	55,524.20						55,524
100-57407.5131 PAYROLL TAXES	3,059	3,239	4,248	2,967	2,967	4,248	4,248
100-57407.5141 GROUP INSURANCE	9,376	9,509	10,006	9,224	9,224	10,006	11,014
100-57407.5151 CO RETIREMENT CONTRIBUT	4,801	4,918	4,936	4,556	4,556	4,936	4,936
100-57407.5156 COUNTY RETIREMENT SUPPL	150	136	133	123	123	133	133
100-57407.5161 WORKERS COMP INSURANCE	93	97	97	97	97	97	97
100-57407.5171 UNEMPLOYMENT	399	329	222	174	174	222	139
TOTAL PERSONNEL SERVICES	68,463	73,957	75,166	68,172	68,172	75,166	76,091
<u>SUPPLIES</u>							
100-57407.5201 OFFICE SUPPLIES	1,506	1,403	1,500	747	747	1,500	1,500
100-57407.5220 PURCHASES-NON CAPITALIZ	860	478	1,000	304	304	1,000	1,000
100-57407.5292 MISCELLANEOUS SUPPLIES	397	667	900	0	0	900	900
100-57407.5293 PATROL SUPPLIES	976	0	1,000	799	799	1,000	1,000
TOTAL SUPPLIES	3,738	2,549	4,400	1,850	1,850	4,400	4,400
<u>MAINTENANCE & REPAIRS</u>							
100-57407.5382 DATA PROCESSING EXPENSE	2,364	2,364	3,500	2,167	2,167	3,500	3,500
100-57407.5386 TELEPHONE/OTHER COMMUNI	270	140	1,500	1,297	1,297	1,500	1,500
100-57407.5390 TRAVEL / MILEAGE EXPENS	29	0	500	31	31	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	2,663	2,504	7,000	3,495	3,495	7,000	7,000
<u>SUNDRIES</u>							
100-57407.5500 INSURANCE & BONDING PRE	50	121	121	50	50	121	121
TOTAL SUNDRIES	50	121	121	50	50	121	121
TOTAL HIGHWAY PATROL	74,914	79,131	86,687	73,567	73,567	86,687	87,612

100-GENERAL FUND
GAME WARDEN
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
SUPPLIES							
100-57507.5201	OFFICE SUPPLIES	346	277	1,100	304	304	1,100
100-57507.5220	PURCHASES-NON CAPITALIZ	1,347	1,362	1,000	727	727	750
100-57507.5292	MISCELLANEOUS SUPPLIES	<u>28</u>	<u>227</u>	<u>750</u>	<u>264</u>	<u>264</u>	<u>1,000</u>
TOTAL SUPPLIES		1,722	1,866	2,850	1,295	1,295	2,850
MAINTENANCE & REPAIRS							
TOTAL GAME WARDEN		1,722	1,866	2,850	1,295	1,295	2,850

100-GENERAL FUND
HEALTH & WELFARE
DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)					
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET PB	BUDGET
<u>PERSONNEL SERVICES</u>							
100-58309.5115 SALARIES - CLERICAL	14,878	25,280	0	0	0	0	0
100-58309.5119 SALARIES - PART TIME PE	0	159	38,000	34,657	0	38,000	23,400
CO RESOURCES COOR-PART 1	23,400.00						23,400
100-58309.5131 PAYROLL TAXES	1,057	1,866	2,907	2,772	2,772	2,907	1,790
100-58309.5141 GROUP INSURANCE	0	2,365	0	0	0	0	0
100-58309.5151 CO RETIREMENT CONTRIBUT	1,228	2,168	3,378	3,222	3,222	3,378	2,080
100-58309.5156 CO RETIREMENT SUPPLEMEN	36	60	91	87	87	91	56
100-58309.5161 WORKERS COMP INSURANCE	37	143	67	67	67	67	41
100-58309.5171 UNEMPLOYMENT	106	152	152	105	105	152	59
TOTAL PERSONNEL SERVICES	17,342	32,193	44,595	40,910	6,252	44,595	27,426
<u>SUPPLIES</u>							
100-58309.5201 OFFICE SUPPLIES	1,634	472	800	486	486	800	800
100-58309.5202 PURCHASES-NON CAPITALIZ	0	0	2,000	250	0	2,000	2,000
100-58309.5220 AUTOPSIES & TOXICOLOGIE	0	42,000	20,000	9,900	9,900	20,000	20,000
100-58309.5222 INDIGENT TRANSPORT & BU	13,761	15,924	15,000	7,490	7,490	15,000	15,000
100-58309.5223 LEGAL EASE EXPENSES	0	1,500	1,500	0	0	1,500	1,500
TOTAL SUPPLIES	15,395	59,895	39,300	18,126	17,876	39,300	39,300
<u>MAINTENANCE & REPAIRS</u>							
100-58309.5378 EQUIPMENT RENTAL EXPENS	567	2,284	1,600	2,539	0	2,700	2,700
100-58309.5381 CELL PHONES & OTHER COM	0	359	1,900	862	791	1,900	1,900
100-58309.5384 POSTAGE & FREIGHT EXPEN	0	0	50	0	0	50	50
100-58309.5390 TRAVEL / MILEAGE EXPENS	18	0	700	10	10	700	3,100
100-58309.5394 CONFERENCES & ASSOCIATI	0	0	300	0	0	300	300
100-58309.5397 MEALS & LODGING	0	0	800	0	0	800	800
100-58309.5398 CANINE IMPOUNDMENT	0	206	300	0	0	300	4,000
100-58309.5399 CANINE RESCUE	0	0	0	0	0	0	10,000
TOTAL MAINTENANCE & REPAIRS	585	2,849	5,650	3,411	800	6,750	22,850
<u>SUNDRIES</u>							
TOTAL HEALTH & WELFARE	33,322	94,938	89,545	62,447	24,929	90,645	89,576

100-GENERAL FUND
COUNTY EXTENSION
DEPARTMENTAL EXPENDITURES

		((------ 2024-2025 -----)) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
PERSONNEL SERVICES							
100-58511.5101	SALARIES - COUNTY AGENT	37,072	43,066	42,901	39,435	39,435	42,901
100-58511.5102	SALARIES - COUNTY FCS	14,736	21,452	23,080	0	0	23,080
100-58511.5115	SALARIES - CLERICAL	44,699	50,133	49,942	45,907	45,907	49,942
EXECUTIVE ADMINISTRATIV	1	49,942.19					49,942
100-58511.5131	PAYROLL TAXES	7,283	8,775	8,868	6,552	6,552	8,868
100-58511.5141	GROUP INSURANCE	9,376	9,509	10,006	9,224	9,224	11,014
100-58511.5151	CO RETIREMENT CONTRIBUT	4,239	4,422	4,440	4,098	4,098	4,440
100-58511.5156	COUNTY RETIREMENT SUPPL	132	122	278	111	111	278
100-58511.5161	WORKERS COMP INSURANCE	193	210	203	203	203	203
100-58511.5171	UNEMPLOYMENT	751	684	464	290	290	464
TOTAL PERSONNEL SERVICES		118,481	138,373	140,181	105,822	105,822	141,016
SUPPLIES							
100-58511.5201	OFFICE SUPPLIES	2,356	2,240	3,500	1,577	1,577	3,500
100-58511.5220	PURCHASES-NON CAPITALIZ	2,078	2,566	2,500	255	255	2,500
100-58511.5252	MEMBERSHIP FEES	165	277	600	187	187	600
100-58511.5292	MISCELLANEOUS SUPPLIES	428	1,955	2,000	571	571	2,000
TOTAL SUPPLIES		5,026	7,038	8,600	2,590	2,590	8,600
MAINTENANCE & REPAIRS							
100-58511.5378	EQUIPMENT RENTAL EXPENS	1,724	3,776	3,100	3,054	3,054	4,000
100-58511.5384	POSTAGE / FREIGHT EXPEN	126	95	150	290	290	350
100-58511.5390	TRAVEL / MILEAGE EXPENS	6,404	5,256	6,500	4,394	4,394	6,500
100-58511.5392	TRAVEL / MILEAGE - FCS	2,325	1,259	4,400	0	0	4,400
100-58511.5394	CONFERENCES / ASSOCIATI	1,177	982	1,250	390	390	1,250
100-58511.5395	EDUCATION / TRAINING	215	655	1,000	0	0	1,000
100-58511.5397	MEALS / LODGING	4,818	4,895	3,300	2,042	2,042	3,300
100-58511.5398	MEALS / LODGING - FCS	2,630	1,904	2,000	865	865	2,000
TOTAL MAINTENANCE & REPAIRS		19,419	18,821	21,700	11,034	11,034	22,800
SUNDRIES							
100-58511.5500	INSURANCE / BONDING PRE	100	71	150	50	50	150
TOTAL SUNDRIES		100	71	150	50	50	150
TOTAL COUNTY EXTENSION							
		143,027	164,303	170,631	119,496	119,496	171,731
							172,566

100-GENERAL FUND
HUMAN RESOURCE
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
PERSONNEL SERVICES							
100-58611.5101	SALARIES - RESOURCE DIR	68,042	76,965	76,523	70,544	70,544	76,523
100-58611.5102	SALARIES - CLERK	39,558	40,802	40,665	37,362	37,362	44,117
	EXECUTIVE ADMINISTRATIV 1	44,117.20					44,117
100-58611.5131	PAYROLL TAXES	8,173	8,793	8,963	8,146	8,146	9,229
100-58611.5141	GROUP INSURANCE	16,410	19,019	20,012	18,449	18,449	22,028
100-58611.5151	CO RETIREMENT CONTRIBUT	10,355	10,403	10,416	9,651	9,651	10,725
100-58611.5156	CO RETIREMENT SUPPLEMEN	326	287	281	260	260	290
100-58611.5161	WORKERS COMP INSURANCE	229	205	205	205	205	211
100-58611.5171	UNEMPLOYMENT	854	695	469	372	372	302
	TOTAL PERSONNEL SERVICES	143,947	157,169	157,534	144,990	144,990	163,425
SUPPLIES							
100-58611.5201	OFFICE SUPPLIES	2,641	2,964	3,000	2,708	2,708	3,000
100-58611.5220	PURCHASES-NON CAPITALIZ	3,023	2,809	3,000	2,364	2,364	2,000
100-58611.5263	ADVERTISING & LEGAL NOT	0	0	500	97	97	500
100-58611.5290	WELLNESS PROGRAM SUPPLI	0	1,100	2,800	618	618	800
100-58611.5291	DONATION EXPENSES	3,133	0	0	0	0	0
	TOTAL SUPPLIES	8,797	6,872	9,300	5,787	5,787	6,300
MAINTENANCE & REPAIRS							
100-58611.5378	EQUIPMENT RENTAL EXPENS	1,547	1,542	1,600	2,075	2,075	1,600
100-58611.5382	DATA PROCESSING EXPENSE	10,661	9,607	10,000	9,591	9,591	10,000
100-58611.5384	POSTAGE & FREIGHT EXPEN	39	118	500	99	98	500
100-58611.5390	TRAVEL / MILEAGE EXPENS	464	515	2,500	235	235	2,000
100-58611.5392	PRINTING & COPYING	480	117	1,000	0	0	1,000
100-58611.5394	CONFERENCES & ASSOCIATI	869	400	1,500	675	675	1,000
100-58611.5397	MEALS & LODGING	776	1,911	4,000	1,516	1,516	3,000
	TOTAL MAINTENANCE & REPAIRS	14,838	14,210	21,100	14,190	14,189	19,100
SERVICES							
100-58611.5401	LEGAL & PROFESSIONAL SE	0	0	1,500	0	0	3,000
100-58611.5437	LAB SERVICES	4,207	5,228	10,000	4,895	4,895	10,000
100-58611.5490	PHYSICALS - EMPLOYEES	31	0	0	0	0	0
	TOTAL SERVICES	4,238	5,228	11,500	4,895	4,895	13,000
SUNDRIES							
100-58611.5500	INSURANCE & BONDING PRE	50	0	100	0	0	100
	TOTAL SUNDRIES	50	0	100	0	0	100
CAPITAL OUTLAY							
TOTAL HUMAN RESOURCE							
		171,869	183,479	199,534	169,862	169,861	201,925

100-GENERAL FUND
SPECIAL PROJECTS
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	
<u>PERSONNEL SERVICES</u>							
100-58612.5101	SALARIES - COST OF LIVI	0	184,500	261,000	243,000	261,000	0
100-58612.5120	SALARIES - OPSG DEPUTIE	172,559	0	0	0	0	0
100-58612.5131	PAYROLL TAXES	13,201	14,114	19,967	18,590	19,967	0
100-58612.5151	CO RETIREMENT CONTRIBUT	15,341	16,135	23,203	21,336	23,203	0
100-58612.5156	COUNTY RETIREMENT SUPPL	449	480	626	576	626	0
100-58612.5161	WORKERS COMP. INSURANCE	4,089	305	2,930	0	2,930	0
100-58612.5171	UNEMPLOYMENT	600	1,247	1,044	0	1,044	0
	TOTAL PERSONNEL SERVICES	206,238	216,781	308,770	284,789	308,770	0
<u>SERVICES</u>							
100-58612.5400	VETERANS WALL REPAIRS	0	0	1,000	0	1,000	1,000
100-58612.5406	TIRZ ELIGIBLE EXPENDITU	55,000	0	0	0	0	0
100-58612.5410	ARMOR GRANT ELIGIBLE EX	21,985	0	0	0	0	0
100-58612.5413	SWIMMING POOL MAINTENAN	73,333	0	0	0	0	0
100-58612.5420	REGIONAL SOLID WASTE GR	0	17,879	2,321	2,321	0	0
100-58612.5450	FLOOD PLAN UPDATE PAYME	0	0	0	0	32,967	32,967
100-58612.5468	WALMART COMMUNITY GRANT	998	500	0	0	0	0
	TOTAL SERVICES	151,317	18,379	3,321	2,321	33,967	33,967
<u>CAPITAL OUTLAY</u>							
100-58612.5625	VEHICLES-JUSTICE ASSTC	0	0	55,136	55,117	0	0
100-58612.5632	OPSG - EQUIPMENT	0	0	84,600	84,595	0	0
	TOTAL CAPITAL OUTLAY	0	0	139,736	139,712	0	0
TOTAL SPECIAL PROJECTS	357,555	235,160	451,827	426,823	263,911	342,737	33,967

(----- 2024-2025 -----) (----- 2025-2026 -----)

		2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES								
100-59901.5101	VETERANS SERVICE OFFICE	25,207	38,049	37,898	34,398	34,398	37,898	41,620
100-59901.5103	VETERANS SERVICE DRIVER	10,224	13,101	20,000	20,403	20,403	20,000	20,000
100-59901.5131	PAYROLL TAXES	2,662	3,838	4,429	4,240	4,240	4,429	4,714
100-59901.5141	GROUP INSURANCE	0	247	0	279	279	0	357
100-59901.5151	CO RETIREMENT CONTRIBUT	3,313	4,460	5,147	4,928	4,928	5,147	5,478
100-59901.5156	CO RETIREMENT SUPPLEMEN	103	123	139	133	133	139	148
100-59901.5161	WORKERS COMP INSURANCE	75	101	101	101	101	101	108
100-59901.5171	UNEMPLOYMENT	275	300	232	190	190	232	154
TOTAL PERSONNEL SERVICES		41,859	60,218	67,946	64,673	64,673	67,946	72,579
SUPPLIES								
100-59901.5201	OFFICE SUPPLIES	41	787	1,500	710	710	1,500	1,500
100-59901.5220	PURCHASES-NON CAPITALIZ	0	0	4,200	2,549	0	1,000	1,000
100-59901.5291	DONATION EXPENSES	0	0	1,628	399	0	1,000	1,000
TOTAL SUPPLIES		41	787	7,328	3,658	710	3,500	3,500
MAINTENANCE & REPAIRS								
100-59901.5378	EQUIPMENT RENTAL EXPENS	867	879	870	833	833	870	870
100-59901.5381	CELL PHONES & OTHER COM	0	0	600	719	0	1,500	1,500
100-59901.5382	DATA PROCESSING EXPENSE	165	475	1,500	520	520	1,500	1,500
100-59901.5384	POSTAGE & FREIGHT EXPEN	0	0	100	53	53	100	100
100-59901.5390	TRAVEL / MILEAGE EXPENS	440	415	1,000	457	457	2,000	2,000
100-59901.5394	CONFERENCES & ASSOCIATI	0	0	300	0	0	300	300
100-59901.5397	MEALS & LODGING	655	1,173	1,500	734	734	2,000	2,000
TOTAL MAINTENANCE & REPAIRS		2,126	2,942	5,870	3,317	2,599	8,270	8,270
SUNDRIES								
100-59901.5500	INSURANCE & BONDING PRE	0	0	171	0	0	171	171
TOTAL SUNDRIES		0	0	171	0	0	171	171
TOTAL VETERANS SERVICE		44,026	63,946	81,315	71,648	67,981	79,887	84,520
TOTAL EXPENDITURES		13,659,538	14,836,692	17,049,040	14,531,712	13,947,714	16,189,004	16,266,294
REVENUE OVER/(UNDER) EXPENDITURES		(224,380)	441,320	0	469,528	1,053,776	0	0

105-STONEGARDEN GRANT FUND
REVENUES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>GRANTS</u>							
105-40000.4350	INTERGOVERNMENTAL REVEN	0	172,524	236,115	151,379	151,379	74,178
TOTAL GRANTS		0	172,524	236,115	151,379	151,379	74,178
<u>INTEREST</u>							
TOTAL REVENUES		0	172,524	236,115	151,379	151,379	74,178
		=====	=====	=====	=====	=====	=====

105-STONEGARDEN GRANT FUND
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
PERSONNEL SERVICES							
105-50000.5105	SALARIES - DEPUTIES	0	136,455	197,702	167,993	167,993	62,110
105-50000.5131	PAYROLL TAXES	0	9,630	15,124	12,129	12,129	4,751
105-50000.5151	COUNTY RETIREMENT CONTR	0	11,353	17,576	14,234	14,234	5,522
105-50000.5156	COUNTY RETIREMENT SUPPL	0	306	474	384	384	149
105-50000.5161	WORKERS COMP INSURANCE	0	1,556	4,447	1,397	1,397	642
105-50000.5171	UNEMPLOYMENT INSURANCE	0	563	791	517	517	248
TOTAL PERSONNEL SERVICES		0	159,863	236,115	196,655	196,655	74,178
TOTAL NON-DEPARTMENTAL		0	159,863	236,115	196,655	196,655	74,178
TOTAL EXPENDITURES		0	159,863	236,115	196,655	196,655	74,178
		=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES		0	12,662	0	(45,276)	(45,276)	0
		=====	=====	=====	=====	=====	=====

107-RURAL SALARY ASSTC. GRANT
REVENUES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>GRANTS</u>							
107-40000.4350	INTERGOV. REV. - SHERIF	0	350,000	350,000	350,000	350,000	350,000
107-40000.4360	INTERGOV. REV. - CO ATT	<u>0</u>	<u>0</u>	<u>175,000</u>	<u>0</u>	<u>175,000</u>	<u>175,000</u>
TOTAL GRANTS		0	350,000	525,000	350,000	525,000	525,000
TOTAL REVENUES		0	350,000	525,000	350,000	525,000	525,000
		=====	=====	=====	=====	=====	=====

107-RURAL SALARY ASSTC. GRANT
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>PERSONNEL SERVICES</u>							
107-50000.5101	SALARIES - DEPUTIES	0	20,881	53,753	49,412	49,412	0
107-50000.5102	SALARIES SUPPLEMENT-SHE	0	0	0	0	92,680	12,000
107-50000.5104	SALARIES SUPPLEMENT-DEP	0	69,400	108,275	92,680	87,419	116,342
107-50000.5105	SALARIES SUPPLEMENT-DET	0	29,148	101,575	87,419	17,457	97,157
107-50000.5131	PAYROLL TAXES	0	9,136	20,166	17,457	10,006	17,251
107-50000.5141	GROUP INSURANCE	0	1,622	10,006	26,060	20,659	0
107-50000.5151	COUNTY RETIREMENT CONTR	0	10,617	23,434	20,659	558	20,047
107-50000.5156	COUNTY RETIREMENT SUPPL	0	287	633	558	5,930	541
107-50000.5161	WORKERS COMPENSATION IN	0	2,687	5,930	5,930	789	11,298
107-50000.5171	UNEMPLOYMENT INS	0	633	1,054	789	0	534
TOTAL PERSONNEL SERVICES		0	144,411	324,827	300,963	284,909	275,170
<u>SUPPLIES</u>							
107-50000.5220	PURCHASES-NON CAPITALIZ	0	33,000	25,173	18,959	0	74,830
107-50000.5292	MISCELLANEOUS SUPPLIES	0	0	0	0	0	10,000
TOTAL SUPPLIES		0	33,000	25,173	18,959	0	74,830
<u>CAPITAL OUTLAY</u>							
107-50000.5625	VEHICLES	0	165,409	0	0	0	0
TOTAL CAPITAL OUTLAY		0	165,409	0	0	0	0
TOTAL NON-DEPARTMENTAL		0	342,819	350,000	319,923	284,909	350,000

107-RURAL SALARY ASSTC. GRANT

NON-DEPARTMENTAL

DEPARTMENTAL EXPENDITURES

[illegible]

PERSONNEL SERVICES

PERSONNEL SERVICES									
107-50010.5101	SALARIES - ASST CO ATTY	0	0	85,000	0	0	90,000	110,000	
107-50010.5105	SALARIES - VICTIM ASSTC	0	0	0	0	0	0	12,000	
107-50010.5131	PAYROLL TAXES	0	0	6,503	0	0	6,885	9,333	
107-50010.5141	GROUP INSURANCE	0	0	10,067	0	0	11,014	11,014	
107-50010.5151	COUNTY RETIREMENT CONTR	0	0	7,557	0	0	8,001	10,846	
107-50010.5156	COUNTY RETIREMENT SUPPL	0	0	204	0	0	216	293	
107-50010.5161	WORKERS COMPENSATION IN	0	0	332	149	0	222	301	
107-50010.5171	UNEMPLOYMENT INS	0	0	561	0	0	225	305	
TOTAL PERSONNEL SERVICES		0	0	110,223	149	0	116,563	154,092	

SUPPLIES

107-50010.5221	ELIGIBLE EXPENDITURES	0	0	64,777	0	0	58,437	20,908
	TOTAL SUPPLIES	0	0	64,777	0	0	58,437	20,908

TOTAL NON-DEPARTMENTAL	0	0	175,000	149	0	175,000	175,000
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TOTAL EXPENDITURES	0	342,819	525,000	320,072	284,909	525,000	525,000
	=====	=====	=====	=====	=====	=====	=====

[illegible]

112-CDBG RESILIENT COMM. PROG
REVENUES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	
GRANTS							
112-40000.4350	INTERGOVERNMENTAL REVEN	0	0	0	0	0	220,000
TOTAL GRANTS		0	0	0	0	0	220,000
INTEREST							
TOTAL REVENUES	0	0	0	0	0	0	220,000
		=====	=====	=====	=====	=====	=====

112-CDBG RESILIENT COMM. PROG
GENERAL ADMINISTRATION
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	

SERVICES

[illegible]

TOTAL GENERAL ADMINISTRATION	0	0	0	0	0	0	220,000
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[illegible][illegible]

126-AMERICAN RESCUE PLAN FUND
REVENUES[illegible]

PERSONNEL SERVICES

DEPARTMENTAL EXPENDITURES		2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	2025-2026 PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES								
MAINTENANCE & REPAIRS								
126-50000.5310	COMMUNITY/WELLNESS	1,318	2,997	0	0	0	0	0
126-50000.5311	ECONOMIC DEVELOPMENT	156,451	39,675	532,957	522,957	522,957	730,449	4,000
126-50000.5312	PUBLIC SAFETY/MENTAL HL	167,723	30,610	694,447	446,850	446,850	546,643	58,447
126-50000.5313	EMERGENCY MANAGEMENT	69,320	28,492	0	0	0	0	0
126-50000.5314	INFRASTRUCTURE	0	253,474	108,328	108,328	108,328	51,526	0
126-50000.5320	CASA CONTRIBUTION	10,000	10,000	20,000	10,000	10,000	20,000	10,000
126-50000.5321	FOOD BANK CONTRIBUTION	15,000	25,000	50,000	25,000	25,000	50,000	25,000
126-50000.5322	CHILDRENS ADVOCACY CENT	10,000	10,000	20,000	10,000	10,000	20,000	10,000
126-50000.5324	FRIO FRIENDS OF FAMILY	7,500	7,500	15,000	7,500	7,500	15,000	7,500
126-50000.5325	FARMERS MARKET	2,904	2,290	0	0	0	6,000	0
126-50000.5388	ALAMO REGIONAL TRANSIT	10,000	10,000	20,000	10,000	10,000	20,000	10,000
126-50000.5389	COMMUNITY COUNCIL OF SO	1,000	1,000	2,000	1,000	1,000	2,000	1,000
126-50000.5395	MEALS ON WHEELS	4,393	4,393	12,000	6,000	6,000	12,000	6,000
126-50000.5396	FRIO CO JUNIOR LIVE STO	0	20,000	40,000	20,000	0	40,000	20,000
126-50000.5397	PEARSALL CHAMBER OF COM	0	2,500	5,000	2,500	2,500	5,000	2,500
TOTAL MAINTENANCE & REPAIRS		455,609	447,930	1,519,732	1,170,135	1,150,135	1,518,618	154,447
SUNDRIES								
126-50000.5591	ELIGIBLE EXPENDITURES	52,274	14,100	0	0	0	0	0
TOTAL SUNDRIES		52,274	14,100	0	0	0	0	0
TOTAL NON-DEPARTMENTAL		507,883	462,030	1,519,732	1,170,135	1,150,135	1,518,618	154,447
TOTAL EXPENDITURES		507,883	462,030	1,519,732	1,170,135	1,150,135	1,518,618	154,447
REVENUE OVER/(UNDER) EXPENDITURES		(507,883)	0	0	(1,170,135)	369,597	0	0

132-TXDOT GRANT
REVENUES

		(----- 2024-2025 -----)			(----- 2025-2026 -----)			
		2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
GRANTS								
132-40000.4350	INTERGOVERNMENTAL REVEN	0	0	0	0	0	0	23,981
TOTAL GRANTS		0	0	0	0	0	0	23,981
INTEREST								
OTHER FINANCING SOURCES								
132-40000.4990	TRANSFER IN - GENERAL	0	0	0	0	0	0	5,995
TOTAL OTHER FINANCING SOURCES		0	0	0	0	0	0	5,995
TOTAL REVENUES		0	0	0	0	0	0	29,976
		=====	=====	=====	=====	=====	=====	=====

132-TXDOT GRANT
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

[illegible]

PERSONNEL SERVICES

132-50000.5105	SALARIES - DEPUTIES	0	0	0	0	0	0	25,131
132-50000.5131	PAYROLL TAXES	0	0	0	0	0	0	1,923
132-50000.5151	COUNTY RETIREMENT CONTR	0	0	0	0	0	0	2,234
132-50000.5156	COUNTY RETIREMENT SUPPL	0	0	0	0	0	0	60
132-50000.5161	WORKERS COMP INSURANCE	0	0	0	0	0	0	565
132-50000.5171	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	63
TOTAL PERSONNEL SERVICES		0	0	0	0	0	0	29,976

TOTAL NON-DEPARTMENTAL	0	0	0	0	0	0	29,976
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TOTAL EXPENDITURES	0	0	0	0	0	0	29,976
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[illegible]

135-SUBRECIPIENT MHO CO-RESPO
REVENUES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>GRANTS</u>							
135-40000.4350	INTERGOVERNMENTAL REVEN	0	0	219,568	10,839	10,839	0
TOTAL GRANTS		0	0	219,568	10,839	10,839	0
<u>INTEREST</u>							
TOTAL REVENUES		0	0	219,568	10,839	10,839	0
		=====	=====	=====	=====	=====	=====

135-SUBRECIPIENT MHO CO-RESPO
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
PERSONNEL SERVICES							
135-50000.5105	SALARIES - MENTAL HEALT	0	0	167,091	41,752	41,752	0
135-50000.5131	PAYROLL TAXES	0	0	12,782	2,778	2,778	0
135-50000.5141	GROUP INSURANCE	0	0	20,012	2,516	2,516	0
135-50000.5151	COUNTY RETIREMENT CONTR	0	0	14,854	3,279	3,279	0
135-50000.5156	COUNTY RETIREMENT SUPPL	0	0	401	89	89	0
135-50000.5161	WORKERS COMP INSURANCE	0	0	3,759	0	0	0
135-50000.5171	UNEMPLOYMENT INSURANCE	0	0	668	68	68	0
TOTAL PERSONNEL SERVICES		0	0	219,568	50,482	50,482	0
TOTAL NON-DEPARTMENTAL		0	0	219,568	50,482	50,482	0
TOTAL EXPENDITURES		0	0	219,568	50,482	50,482	0
		=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES		0	0	0	(39,643)	(39,643)	0
		=====	=====	=====	=====	=====	=====

150-CERT OF OB SERIES 2024
REVENUES

[illegible]

150-CERT OF OB SERIES 2024

NON-DEPARTMENTAL

DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)					
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	
CAPITAL OUTLAY							
150-50000.5606	PARKS & REC. FAC. ARENA	0	0	11,500,000	0	0	3,500,000
150-50000.5607	JUSTICE CENTER RENOVATI	0	0	3,500,000	0	0	11,500,000
TOTAL CAPITAL OUTLAY		0	0	15,000,000	0	0	15,000,000
TOTAL NON-DEPARTMENTAL		0	0	15,000,000	0	0	15,000,000
TOTAL EXPENDITURES		0	0	15,000,000	0	0	15,000,000
		=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES		0	0	0	15,268,160	0	0
		=====	=====	=====	=====	=====	=====

FRIO COUNTY, TEXAS
APPROVED BUDGET
AS OF: AUGUST 31ST, 2025

		2022-2023	2023-2024	CURRENT	2024-2025	PROJECTED	2025-2026	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
TAXES & FEES								
200-40000.4100	AD VALOREM TAXES - CURR	2,866,788	3,292,161	3,604,328	3,583,615	3,583,615	3,749,176	3,605,749
200-40000.4101	AD VALOREM TAXES - DELI	133,601	244,953	68,317	108,209	108,209	68,317	68,317
200-40000.4112	VEHICLE REGISTRATION FE	441,025	441,095	440,000	439,996	439,996	440,000	440,000
TOTAL TAXES & FEES		3,441,415	3,978,209	4,112,645	4,131,819	4,131,819	4,257,493	4,114,066
LICENSES & PERMITS								
200-40000.4201	MISC PERMIT FEES (	50)	0	500	0	0	500	500
200-40000.4202	ENVIRONMENTAL (SEPTIC)	18,170	15,890	10,000	15,270	15,270	10,000	10,000
200-40000.4204	UTILITY PERMITS	1,650	4,050	8,000	7,400	7,400	8,000	8,000
200-40000.4205	SUBDIVISION PERMITS	1,600	1,430	1,000	975	975	1,000	1,000
TOTAL LICENSES & PERMITS		21,370	21,370	19,500	23,645	23,645	19,500	19,500
GRANTS								
200-40000.4350	INTERGOVERNMENTAL REVEN	63,442	65,306	5,000	63,597	63,597	55,000	55,000
TOTAL GRANTS		63,442	65,306	5,000	63,597	63,597	55,000	55,000
OTHER REVENUE								
200-40000.4539	TAX COLLECTOR OFFICE FE	40,943	38,359	42,000	35,546	35,546	40,000	40,000
200-40000.4541	JP #1 FINE REVENUES	57,773	41,360	150,000	48,632	44,448	50,000	50,000
200-40000.4542	JP #2 FINE REVENUE	46,945	63,277	60,000	66,583	60,518	50,000	50,000
200-40000.4543	JP #3 FINE REVENUE	25,805	31,324	30,000	30,264	28,302	40,000	40,000
200-40000.4544	JP #4 FINE REVENUE	34,136	31,513	40,000	33,837	32,242	40,000	40,000
TOTAL OTHER REVENUE		205,602	205,833	322,000	214,862	201,057	220,000	220,000
INTEREST								
200-40000.4601	INTEREST	35,147	95,475	9,000	100,091	100,091	45,000	45,000
TOTAL INTEREST		35,147	95,475	9,000	100,091	100,091	45,000	45,000
MISCELLANEOUS REVENUE								
200-40000.4854	MAP & SIGN PROCEEDS	135	80	350	160	160	350	350
200-40000.4855	INTERLOCAL REVENUE	0	0	30,000	0	0	30,000	30,000
200-40000.4863	TX DOT REIMBURSEMENT	1,866	106,802	693,955	867,892	867,892	0	0
200-40000.4865	MISCELLANEOUS REVENUES	95,587	324	10,000	818	818	10,000	10,000
200-40000.4866	PROCEEDS FROM INSURANCE	7,225	8,080	5,000	3,550	3,550	5,000	5,000
200-40000.4867	PARK REVENUES	3,475	4,300	6,000	3,275	3,275	6,000	6,000
TOTAL MISCELLANEOUS REVENUE		108,288	119,587	745,305	875,695	875,695	51,350	51,350
OTHER FINANCING SOURCES								
200-40000.4902	SALE OF ASSETS	0	6,202	150,000	5,607	5,607	150,000	100,000
200-40000.4990	TRANSFER IN - FUND BALA	0	0	2,408,871	0	0	2,408,871	262,887
TRANSFER IN CONSULT&CON		1	225,099.57					225,100
TRANSFER IN - POND/PARK		1	37,787.00					37,787
TOTAL OTHER FINANCING SOURCES		0	6,202	2,558,871	5,607	5,607	2,558,871	362,887
TOTAL REVENUES		3,875,263	4,491,982	7,772,322	5,415,316	5,401,511	7,207,214	4,867,803

(----- 2024-2025 -----) (----- 2025-2026 -----)

APPROVED
BUDGET

49,844
47,082
49,845
47,082

76,797
83,037
58,443

37,400

41,538
41,724
40,144
38,626
39,624
39,644
37,400
37,400
44,242
55,846
37,400
37,400
37,400

51,871
50,913
44,637
44,117
45,781
44,117
50,710
44,117
41,620
41,620
41,620

52,014
44,117
41,620

200-ROAD & BRIDGE FUND
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

		((------ 2024-2025 -----) (----- 2025-2026 -----))						
		2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
200-50000.5115	SALARIES - CLERICAL	71,144	77,205	84,415	77,589	77,589	84,415	95,843
	OFFICE SUPERVISOR 1	58,443.16						58,443
	CLERK II 1	37,400.00						37,400
200-50000.5121	SALARIES - COST OF LIVI	0	52,500	70,000	68,000	68,000	70,000	0
200-50000.5131	PAYROLL TAXES	110,023	126,854	147,578	125,109	125,109	147,578	148,551
200-50000.5141	GROUP INSURANCE	290,286	328,640	410,239	346,824	346,824	410,239	451,577
200-50000.5151	COUNTY RETIREMENT CONTR	142,403	151,459	171,102	149,171	149,171	171,102	172,232
200-50000.5156	COUNTY RETIREMENT SUPPL	4,444	4,187	4,619	4,028	4,028	4,619	4,650
200-50000.5161	WORKERS COMP INSURANCE	62,604	59,667	64,272	62,257	62,257	64,272	64,331
200-50000.5171	UNEMPLOYMENT INSURANCE	10,156	8,891	6,843	5,083	5,083	6,843	4,309
TOTAL PERSONNEL SERVICES		2,115,057	2,393,539	2,708,678	2,370,068	2,370,068	2,729,309	2,783,016

SUPPLIES

200-50000.5201	OFFICE SUPPLIES	5,661	5,418	6,000	1,860	1,860	6,000	6,000
200-50000.5212	SHOP SUPPLIES	8,720	13,917	15,000	12,362	12,362	15,000	15,000
200-50000.5220	PURCHASES - NON CAPITAL	17,534	8,405	15,000	10,581	10,581	15,000	15,000
200-50000.5241	BATTERIES, TIRES & TUBE	47,017	97,399	100,000	87,763	87,763	113,348	115,000
200-50000.5242	FUEL	770	0	0	0	0	0	0
200-50000.5243	LUBRICANTS	8,925	20,238	50,000	20,053	19,994	50,000	50,000
200-50000.5245	CHEMICAL SPRAYS	26,339	2,688	30,000	7,835	7,835	30,000	30,000
200-50000.5251	HAND TOOLS & PARTS	6,940	6,191	10,000	8,312	8,312	10,000	10,000
200-50000.5252	MEMBERSHIP FEES	384	90	1,000	90	90	1,000	1,000
200-50000.5255	ROAD SIGNS	28,588	26,472	50,000	29,663	18,778	50,000	50,000
200-50000.5261	UNIFORMS	23,675	27,983	35,000	26,329	26,329	40,000	40,000
200-50000.5280	SAFETY SUPPLIES	10,282	12,631	20,000	12,533	12,533	20,000	20,000
200-50000.5291	MISCELLANEOUS	1,950	2,481	2,000	2,206	2,206	5,000	5,000
TOTAL SUPPLIES		186,786	223,913	334,000	219,587	208,642	355,348	357,000

MAINTENANCE & REPAIRS

200-50000.5301	VEHICLE & EQUIPMENT REP	212,679	261,216	300,000	324,176	321,677	375,000	375,000
200-50000.5345	CEMETERY MAINTENANCE	0	75	0	0	0	0	0
200-50000.5346	PARK MAINTENANCE	31,433	19,708	25,000	11,232	10,921	25,000	62,787
200-50000.5347	SWIMMING POOL MAINTENAN	23,500	23,500	23,500	23,500	23,500	23,500	23,500
200-50000.5373	AIRPORT MAINTENANCE	365	0	0	0	0	0	0
200-50000.5377	TIRE REPAIRS	5,402	4,278	5,000	7,401	7,401	15,000	15,000
200-50000.5380	DRAINAGE STRUCTURES	732	17,805	80,000	71,369	71,369	100,000	100,000
200-50000.5381	TRAFFIC MANAGEMENT	38,200	0	40,000	420	420	40,000	40,000
200-50000.5391	MISCELLANEOUS REPAIRS	3,675	20,310	10,000	9,406	9,406	10,000	10,000
TOTAL MAINTENANCE & REPAIRS		315,986	346,892	483,500	447,503	444,694	588,500	626,287

SERVICES

200-50000.5400	GENERAL CONTRACTORS	200,780	677,277	3,027,743	2,378,312	2,378,312	2,333,788	205,000
200-50000.5401	CONSULTANT & CONTRACT S	141,594	776,071	323,770	186,466	186,466	323,770	195,000
200-50000.5403	LEGAL & PROFESSIONAL SE	0	0	0	0	0	15,000	15,000
200-50000.5405	EQUIPMENT RENTAL	23,148	48,445	100,000	17,610	17,295	100,000	100,000
200-50000.5440	CELL PHONES & OTHER COM	7,099	5,561	6,300	5,636	5,553	6,300	6,300
200-50000.5441	DATA PROCESSING	12,779	9,596	15,000	16,456	16,456	25,000	25,000
200-50000.5442	POSTAGE	192	23	200	64	64	200	200
200-50000.5443	FREIGHT	5,610	4,557	8,000	5,509	5,509	8,000	8,000
200-50000.5460	PROFESSIONAL LICENSES	1,553	1,073	3,000	300	300	3,000	3,000

201-FM & LATERAL ROAD FUND
REVENUES

		(-----)	(-----)	(-----)	(-----)	(-----)	(-----)	(-----)
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
TAXES & FEES								
201-40000.4100	CURRENT AD VALOREM TAX	980,795	1,099,276	1,203,536	1,196,079	1,196,079	1,253,585	1,204,048
201-40000.4101	DELINQUENT AD VAL TAX	46,976	81,808	30,877	36,948	36,948	30,877	30,877
TOTAL TAXES & FEES		1,027,771	1,181,084	1,234,414	1,233,027	1,233,027	1,284,463	1,234,926
INTEREST								
201-40000.4600	INTEREST ON INVESTMENTS	13,442	36,902	8,000	51,441	51,441	8,000	15,000
201-40000.4610	INTERGOVERNMENTAL REVENUE	16,464	19,260	15,000	19,237	19,237	15,000	17,000
TOTAL INTEREST		29,906	56,162	23,000	70,678	70,678	23,000	32,000
MISCELLANEOUS REVENUE								
OTHER FINANCING SOURCES								
201-40000.4950	TRANSFER IN - FUND BALANCE	0	0	120,586	0	0	70,537	423,706
TRANSFER IN RD MATERIAL 1		423,705.62						423,706
TOTAL OTHER FINANCING SOURCES		0	0	120,586	0	0	70,537	423,706
TOTAL REVENUES		1,057,677	1,237,246	1,378,000	1,303,705	1,303,705	1,378,000	1,690,631

202-WIC PROGRAM FUND
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>PERSONNEL SERVICES</u>							
202-50000.5101	SALARIES - NURSE DIRECT	70,481	71,199	70,859	67,225	67,225	70,859
	DIRECTOR 1	70,859.44					70,859
202-50000.5105	SALARIES - PEER COUNSEL	1,460	7,912	12,785	0	0	0
202-50000.5115	SALARIES - ASSISTANTS	72,312	80,950	80,748	74,231	74,231	80,748
	WIC ASSISTANT 1	46,568.83					46,569
	CLERK II 1	34,179.60					34,180
202-50000.5131	PAYROLL TAXES	11,260	11,979	12,576	11,612	11,612	11,598
202-50000.5141	GROUP INSURANCE	25,005	28,528	30,018	27,673	27,673	30,018
202-50000.5151	COUNTY RETIREMENT CONTR	14,251	14,135	14,610	13,694	13,694	13,479
202-50000.5156	COUNTY RETIREMENT SUPPL	441	390	395	370	370	365
202-50000.5161	WORKERS COMPENSATION IN	384	381	406	374	374	380
202-50000.5171	UNEMPLOYMENT INSURANCE	1,189	943	657	541	541	608
	TOTAL PERSONNEL SERVICES	196,783	216,418	223,055	195,722	195,722	208,055
							210,340
<u>SUPPLIES</u>							
202-50000.5201	OFFICE SUPPLIES	4,464	2,056	2,000	1,417	1,417	2,000
202-50000.5210	MEDICAL SUPPLIES	690	430	2,000	121	121	2,000
202-50000.5215	LACTATION SUPPLIES	7,142	6,182	19,500	3,047	3,047	19,500
202-50000.5220	PURCHASES - NON CAPITAL	0	0	3,600	0	0	2,400
202-50000.5291	MISCELLANEOUS SUPPLIES	2,970	1,570	2,000	491	491	2,000
202-50000.5295	OUTREACH SUPPLIES	3,619	7,701	20,000	428	428	15,000
	TOTAL SUPPLIES	18,884	17,939	49,100	5,504	5,504	42,900
							23,156
<u>MAINTENANCE & REPAIRS</u>							
202-50000.5301	MOTOR VEHICLE REPAIRS	0	9	600	35	35	600
202-50000.5310	BATTERIES, TIRES, & TUB	0	0	1,400	0	0	1,400
202-50000.5311	FUEL & LUBRICANTS	0	127	600	291	291	600
	TOTAL MAINTENANCE & REPAIRS	0	136	2,600	326	326	2,600
							2,000
<u>SERVICES</u>							
202-50000.5401	CONTRACT SERVICES - DIE	336	0	10,000	0	0	8,000
202-50000.5442	POSTAGE & FREIGHT	174	5	800	48	48	800
202-50000.5444	TELEPHONE/COMMUNICATION	2,355	740	5,500	1,746	1,633	4,000
202-50000.5463	ADVERTISING & LEGAL	0	555	1,000	0	0	1,000
202-50000.5465	TRAVEL / MILEAGE EXPENS	1,459	344	6,500	101	101	4,500
202-50000.5466	CONFERENCES & ASSOCIATI	725	4,599	6,000	430	430	4,000
202-50000.5467	MEALS & LODGING	2,379	672	9,500	1,727	1,727	5,500
202-50000.5471	EQUIPMENT RENTAL - OFFI	5,214	2,323	4,100	4,441	4,441	4,100
202-50000.5476	INSURANCE & BONDING	0	0	510	659	0	510
202-50000.5495	OTHER SERVICES	45,443	22,031	39,316	21,073	21,073	22,316
	TOTAL SERVICES	58,084	31,270	83,226	30,224	29,452	54,726
							33,260
TOTAL NON-DEPARTMENTAL		273,751	265,763	357,981	231,775	231,002	308,281
							268,756
TOTAL EXPENDITURES		273,751	265,763	357,981	231,775	231,002	308,281
		=====	=====	=====	=====	=====	=====

2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----) (----- 2025-2026 -----) CURRENT YEAR-TO-DATE PROJECTED PROPOSED APPROVED BUDGET ACTUAL YEAR END BUDGET BUDGET
80,934	44,318	0 456 1,228 0 0
=====	=====	=====

205-COUNTY CLERK RECORDS MGT
REVENUES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>GRANTS</u>							
205-40000.4304	RECORDS MANAGEMENT FEES	26,370	27,065	25,000	23,370	21,280	25,000
TOTAL GRANTS		26,370	27,065	25,000	23,370	21,280	25,000
<u>INTEREST</u>							
205-40000.4601	NOW INTEREST	550	415	150	668	668	150
TOTAL INTEREST		550	415	150	668	668	150
<u>MISCELLANEOUS REVENUE</u>							
<u>OTHER FINANCING SOURCES</u>							
TOTAL REVENUES		26,920	27,480	25,150	24,038	21,948	25,150
		=====	=====	=====	=====	=====	=====

205-COUNTY CLERK RECORDS MGT
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>PERSONNEL SERVICES</u>							
205-50000.5119	SALARIES - PART TIME CL	17,770	16,820	20,000	10,516	10,516	20,000
205-50000.5131	PAYROLL TAXES	1,359	1,288	1,530	791	791	1,530
205-50000.5151	COUNTY RETIREMENT CONTR	0	1,428	1,779	104	0	1,779
205-50000.5156	COUNTY RETIREMENT SUPPL	0	39	49	3	0	49
205-50000.5161	WORKERS COMPENSATION IN	37	35	78	35	35	78
205-50000.5171	UNEMPLOYMENT INSURANCE	141	101	133	29	0	133
TOTAL PERSONNEL SERVICES		19,306	19,712	23,568	11,478	11,342	23,568
<u>SUPPLIES</u>							
205-50000.5201	OFFICE SUPPLIES	0	0	1,582	1,477	0	1,582
TOTAL SUPPLIES		0	0	1,582	1,477	0	1,582
<u>SERVICES</u>							
205-50000.5449	RECORD PRESERVATION EXP	150,000	0	0	0	0	0
TOTAL SERVICES		150,000	0	0	0	0	0
TOTAL NON-DEPARTMENTAL		169,306	19,712	25,150	12,955	11,342	25,150
TOTAL EXPENDITURES		169,306	19,712	25,150	12,955	11,342	25,150
		=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES		(142,386)	7,768	0	11,083	10,605	0
		=====	=====	=====	=====	=====	=====

206-TX JUVENILE PROBATION FND
REVENUES

		(------ 2024-2025 -----) (------ 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>GRANTS</u>							
206-40000.4313	"N" - INTERGOVERNMENTAL	1,674	0	0	0	0	0
206-40000.4321	GRANT REV - BASIC SUPER	80,967	0	0	0	0	0
206-40000.4322	GRANT REV - COMMUNITY P	80,646	0	0	0	0	0
206-40000.4323	GRANT REV - COMMITMENT	9,096	0	0	0	0	0
206-40000.4350	"R" - INTERGOVERNMENTAL	3,353	0	0	0	0	0
206-40000.4360	STATE AID FORMULA FUNDS	0	213,828	213,828	209,480	209,480	222,788
206-40000.4361	SALARY ADJUSTMENT GRANT	0	17,183	34,930	34,931	34,931	38,740
206-40000.4362	RISK & NEEDS ASSESSMENT	0	3,353	4,000	0	0	0
TOTAL GRANTS		175,736	234,364	252,758	244,411	244,411	261,528
<u>MISCELLANEOUS REVENUE</u>							
<u>OTHER FINANCING SOURCES</u>							
TOTAL REVENUES		175,736	234,364	252,758	244,411	244,411	261,528
		=====	=====	=====	=====	=====	=====

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

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUPPLIES							
SERVICES							
206-50008.5403 THERAPY "N"	1,470	0	0	0	0	0	0
TOTAL SERVICES	1,470	0	0	0	0	0	0
TOTAL JUVENILE PROBATION "N"	1,470	0	0	0	0	0	0

206-TX JUVENILE PROBATION FND

BASIC SUPERVISION

DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
206-50021.5106	SALARIES - PROBATION OF	60,581	0	0	0	0	0	0
206-50021.5131	PAYROLL TAXES	4,785	0	0	0	0	0	0
206-50021.5151	CO RETIREMENT CONTRIB	6,066	0	0	0	0	0	0
206-50021.5156	CO RETIREMENT SUPPLEMEN	190	0	0	0	0	0	0
206-50021.5161	WORKER COMP	204	0	0	0	0	0	0
206-50021.5171	UNEMPLOYMENT	556	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES		72,382	0	0	0	0	0	0
TOTAL BASIC SUPERVISION		72,382	0	0	0	0	0	0

206-TX JUVENILE PROBATION FND
COMMUNITY PROGRAM
DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
206-50022.5106	SALARIES - PROBATION OF	56,302	0	0	0	0	0	0
206-50022.5131	PAYROLL TAXES	4,199	0	0	0	0	0	0
206-50022.5151	CO RETIREMENT CONTRIB	5,683	0	0	0	0	0	0
206-50022.5156	CO RETIREMENT SUPPLEMEN	179	0	0	0	0	0	0
206-50022.5161	WORKER COMP	203	0	0	0	0	0	0
206-50022.5171	UNEMPLOYMENT	512	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES		67,079	0	0	0	0	0	0
TOTAL COMMUNITY PROGRAM		67,079	0	0	0	0	0	0

206-TX JUVENILE PROBATION FND
COMMITMENT DIVERSION
DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
PERSONNEL SERVICES								
206-50023.5101	SALARIES - CHIEF	6,807	0	0	0	0	0	0
206-50023.5131	PAYROLL TAXES	524	0	0	0	0	0	0
206-50023.5151	CO RETIREMENT CONTRIB	682	0	0	0	0	0	0
206-50023.5156	CO RETIREMENT SUPPLEMEN	21	0	0	0	0	0	0
206-50023.5161	WORKER COMP	23	0	0	0	0	0	0
206-50023.5171	UNEMPLOYMENT	64	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES		8,121	0	0	0	0	0	0
TOTAL COMMITMENT DIVERSION		8,121	0	0	0	0	0	0

206-TX JUVENILE PROBATION FND
DIRECT SUPERVISION
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES			(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
PERSONNEL SERVICES								
206-50025.5105	SALARIES - CHIEF PROBAT	886	7,715	7,677	7,057	7,057	26,191	26,191
	CHIEF PROBATION OFFICER 1	26,191.00						26,191
206-50025.5106	SALARIES - PROBATION OF	17,861	155,507	140,725	121,223	121,223	146,800	146,800
	ASSISTANT CHIEF PROBATI	1						75,996
	PROBATION OFFICER #1	1						25,304
	PROBATION OFFICER #2	1						45,500
206-50025.5115	SALARIES - ASSISTANTS	0	242	3,000	2,758	0	4,671	4,671
	COURT INTAKE ASSISTANT 1	4,671.00						4,671
206-50025.5131	PAYROLL TAXES	926	13,100	14,052	11,375	11,375	13,591	13,591
206-50025.5151	COUNTY RETIREMENT CONTR	1,111	14,454	13,760	12,266	11,754	15,794	15,794
206-50025.5156	COUNTY RETIREMENT SUPPL	33	399	363	318	318	426	426
206-50025.5161	WORKERS COMPENSATION	0	378	573	559	559	555	555
206-50025.5171	UNEMPLOYMENT	0	1,064	625	540	540	444	444
TOTAL PERSONNEL SERVICES		20,817	192,861	180,775	156,095	152,825	208,472	208,472
SUPPLIES								
206-50025.5220	OPERATING EXPENDITURES	0	11,955	15,871	7,911	3,224	3,000	3,000
TOTAL SUPPLIES		0	11,955	15,871	7,911	3,224	3,000	3,000
SERVICES								
206-50025.5403	COMMUNITY BASE PROGRAM	255	720	12,196	11,920	10,925	9,316	9,316
206-50025.5465	TRAVEL AND TRAINING EXP	0	2,498	4,986	5,011	2,665	2,000	2,000
TOTAL SERVICES		255	3,218	17,182	16,931	13,590	11,316	11,316
TOTAL DIRECT SUPERVISION								
		21,072	208,034	213,828	180,937	169,639	222,788	222,788

206-TX JUVENILE PROBATION FND
SALARY ADJ GRANT
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
PERSONNEL SERVICES							
206-50026.5105	SALARIES - CHIEF PROBAT	561	5,295	9,971	9,166	9,166	9,971
	CHIEF PROBATION OFFICER 1	9,971.00					9,971
206-50026.5106	SALARIES - PROBATION OF	1,264	11,916	22,312	14,346	14,346	22,312
	ASSISTANT PROBATION OFF 1	8,979.00					8,979
	PROBATION OFFICER #1	7,333.00					7,333
	PROBATION OFFICER #2	6,000.00					6,000
206-50026.5131	PAYROLL TAXES	89	132	0	439	0	2,470
206-50026.5151	COUNTY RETIREMENT CONTR	108	1,463	2,570	1,614	2,126	2,870
206-50026.5156	COUNTY RETIREMENT SUPPL	3	40	77	57	57	316
206-50026.5161	WORKERS COMPENSATION IN	0	0	0	0	0	559
206-50026.5171	UNEMPLOYMENT INSURANCE	0	0	0	0	0	242
TOTAL PERSONNEL SERVICES		2,025	18,847	34,930	25,622	25,695	38,740
TOTAL SALARY ADJ GRANT							
		2,025	18,847	34,930	25,622	25,695	38,740

206-TX JUVENILE PROBATION FND
RISK & NEEDS ASSESSMENT
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB
SUNDRIES							
206-50030.5591 ELIGIBLE EXPENDITURES	<u>0</u>	<u>3,353</u>	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SUNDRIES	0	3,353	4,000	0	0	0	0
TOTAL RISK & NEEDS ASSESSMENT	0	3,353	4,000	0	0	0	0

208-FRIO CO JUVENILE SUPRVSRY
REVENUES

			2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
			ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
COMMISSARY									
208-40000.4417	JUVENILE PROBATION SUPE		1,230	0	1,000	0	0	1,000	1,000
TOTAL COMMISSARY			1,230	0	1,000	0	0	1,000	1,000
INTEREST									
MISCELLANEOUS REVENUE									
OTHER FINANCING SOURCES									
208-40000.4990	TRANSFER IN - FUND BALA		0	0	2,000	0	0	2,000	2,000
TOTAL OTHER FINANCING SOURCES			0	0	2,000	0	0	2,000	2,000
TOTAL REVENUES			1,230	0	3,000	0	0	3,000	3,000
			=====	=====	=====	=====	=====	=====	=====

208-FRIO CO JUVENILE SUPRVSRY
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	

SUNDRIES

208-50000.5591	ELIGIBLE EXPENDITURES	38	0	3,000	347	0	3,000	3,000
	TOTAL SUNDRIES	38	0	3,000	347	0	3,000	3,000

TOTAL NON-DEPARTMENTAL	38	0	3,000	347	0	3,000	3,000
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TOTAL EXPENDITURES	38	0	3,000	347	0	3,000	3,000
	=====	=====	=====	=====	=====	=====	=====

[illegible]

210-CO DIST CLERK ARCHIVE
REVENUES[illegible]

210-CO DIST CLERK ARCHIVE
ELIGIBLE EXPENDITURES
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES		(----- 2024-2025 -----) (----- 2025-2026 -----)					
	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
MAINTENANCE & REPAIRS							
210-50000.5391 ELIGIBLE EXPENDITURES	0	0	8,100	0	0	8,100	8,100
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							
	380	190	0	160	3,850	0	0

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

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SUNDRIES							
403-50000.5591 ELIGIBLE EXPENDITURES	<u>6,666</u>	<u>5,050</u>	<u>83,000</u>	<u>6,044</u>	<u>0</u>	<u>83,000</u>	<u>65,000</u>
TOTAL SUNDRIES	6,666	5,050	83,000	6,044	0	83,000	65,000
TOTAL NON-DEPARTMENTAL	6,666	5,050	83,000	6,044	0	83,000	65,000
TOTAL EXPENDITURES	<u>6,666</u> =====	<u>5,050</u> =====	<u>83,000</u> =====	<u>6,044</u> =====	<u>0</u> =====	<u>83,000</u> =====	<u>65,000</u> =====
REVENUE OVER/ (UNDER) EXPENDITURES	(1,877) =====	(5,050) =====	0 =====	17,832 =====	0 =====	0 =====	0 =====

404-INTEREST & SINKING FUND
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
CAPITAL OUTLAY							
404-50010.5675	BUILDING PROJECTS-PRINC	0	0	610,000	610,000	0	445,000
404-50010.5676	BUILDING PROJECTS-INTER	0	0	396,999	392,956	0	645,100
TOTAL CAPITAL OUTLAY		0	0	1,006,999	1,002,956	0	1,090,100
TOTAL NON-DEPARTMENTAL		0	0	1,006,999	1,002,956	0	1,090,100

404-INTEREST & SINKING FUND

SHERRIF

DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	

CAPITAL OUTLAY

404-57207.5675	SHERIFF PURCHASE - PRIN	133,384	137,172	141,068	0	125,741	145,074	145,074
404-57207.5676	SHERIFF PURCHASE - INTE	15,810	12,022	8,126	0	11,020	4,120	4,120
TOTAL CAPITAL OUTLAY		149,194	149,194	149,194	0	136,761	149,194	149,194

TOTAL SHERRIF	149,194	149,194	149,194	0	136,761	149,194	149,194
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TOTAL EXPENDITURES	149,194	149,194	1,156,194	1,002,956	136,761	1,239,294	1,239,294
	=====	=====	=====	=====	=====	=====	=====

[illegible]

407-JUSTICE COURT TECHNOLOGY
REVENUES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>COMMISARY</u>							
407-40000.4421	JP #1 REVENUE	2,227	1,797	10,000	2,190	4,944	10,000
407-40000.4422	JP #2 REVENUE	2,070	2,607	3,000	2,666	2,981	3,000
407-40000.4423	JP #3 REVENUE	1,346	1,426	2,000	1,392	1,163	2,000
407-40000.4424	JP #4 REVENUE	1,257	1,325	3,000	1,309	2,254	3,000
TOTAL COMMISARY		6,901	7,156	18,000	7,558	11,342	18,000
<u>MISCELLANEOUS REVENUE</u>							
<u>OTHER FINANCING SOURCES</u>							
407-40000.4990	TRANSFER IN - FUND BALA	0	0	20,000	0	0	20,000
TOTAL OTHER FINANCING SOURCES		0	0	20,000	0	0	20,000
TOTAL REVENUES		6,901	7,156	38,000	7,558	11,342	38,000
		=====	=====	=====	=====	=====	=====

407-JUSTICE COURT TECHNOLOGY
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

		(------ 2024-2025 -----) (------ 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
SUPPLIES							
407-50000.5221	PURCHASES - JP #1	4,550	1,860	15,000	2,896	1,650	15,000
407-50000.5222	PURCHASES - JP #2	6,862	2,773	8,000	4,934	1,650	8,000
407-50000.5223	PURCHASES - JP #3	4,550	1,800	7,000	4,825	1,650	7,000
407-50000.5224	PURCHASES - JP #4	5,184	2,444	8,000	1,650	1,650	8,000
TOTAL SUPPLIES		21,146	8,877	38,000	14,306	6,600	38,000
TOTAL NON-DEPARTMENTAL		21,146	8,877	38,000	14,306	6,600	38,000
TOTAL EXPENDITURES		21,146	8,877	38,000	14,306	6,600	38,000
		=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES		(14,245)	(1,721)	0	(6,748)	4,742	0
		=====	=====	=====	=====	=====	=====

408-JP # 1 D.D.C. FUND
REVENUES

[illegible]

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

		(------ 2024-2025 -----) (------ 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
PERSONNEL SERVICES							
408-50000.5115	SALARIES - CLERICAL	0	900	8,530	1,200	0	11,648
408-50000.5131	PAYROLL TAXES	0	66	653	89	0	891
408-50000.5151	COUNTY RETIREMENT CONTR	0	80	718	107	0	1,036
408-50000.5156	COUNTY RETIREMENT SUPPL	0	2	21	3	0	28
408-50000.5161	WORKERS COMPENSATION IN	16	15	22	15	43	20
408-50000.5171	UNEMPLOYMENT INSURANCE	0	7	56	0	0	29
TOTAL PERSONNEL SERVICES		16	1,070	10,000	1,414	43	13,652
SUPPLIES							
TOTAL NON-DEPARTMENTAL		16	1,070	10,000	1,414	43	13,652
TOTAL EXPENDITURES		16	1,070	10,000	1,414	43	13,652
		=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES		1,015	(186)	0	575	755	0
		=====	=====	=====	=====	=====	=====

410-JP # 3 D.D.C. FUND
REVENUES

			(----- 2024-2025 -----) (----- 2025-2026 -----)				
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	
GRANTS							
410-40000.4303	JP #3 D.D.C. FEES	0	0	6,000	0	550	6,000
TOTAL GRANTS		0	0	6,000	0	550	6,000
INTEREST							
410-40000.4601	INTEREST	17	42	0	52	9	0
TOTAL INTEREST		17	42	0	52	9	0
MISCELLANEOUS REVENUE							
OTHER FINANCING SOURCES							
TOTAL REVENUES		17	42	6,000	52	559	6,000
		=====	=====	=====	=====	=====	=====

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

		(------ 2024-2025 -----) (------ 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
PERSONNEL SERVICES							
410-50000.5115	SALARIES - CLERICAL	0	0	5,120	0	0	5,120
410-50000.5131	PAYROLL TAXES	0	0	392	0	0	392
410-50000.5151	COUNTY RETIREMENT CONTR	0	0	431	0	0	431
410-50000.5156	COUNTY RETIREMENT SUPPL	0	0	13	0	0	13
410-50000.5161	WORKERS COMPENSATION IN	9	9	13	9	26	13
410-50000.5171	UNEMPLOYMENT INSURANCE	0	0	31	0	0	31
TOTAL PERSONNEL SERVICES		9	9	6,000	9	26	6,000
SUPPLIES							
TOTAL NON-DEPARTMENTAL		9	9	6,000	9	26	6,000
TOTAL EXPENDITURES		9	9	6,000	9	26	6,000
		=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES		8	33	0	43	533	0
		=====	=====	=====	=====	=====	=====

411-JP # 4 D.D.C. FUND

NON-DEPARTMENTAL

DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES			(----- 2024-2025 -----)	(----- 2025-2026 -----)
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE
	ACTUAL	ACTUAL	BUDGET	PROJECTED
				YEAR END
				PROPOSED
				BUDGET
				PB
				APPROVED
				BUDGET

PERSONNEL SERVICES

411-50000.5115	SALARIES - CLERICAL	0	0	5,120	0	0	5,120	5,120
411-50000.5131	PAYROLL TAXES	0	0	392	0	0	392	392
411-50000.5151	COUNTY RETIREMENT CONTR	0	0	431	0	0	431	431
411-50000.5156	COUNTY RETIREMENT SUPPL	0	0	13	0	0	13	13
411-50000.5161	WORKERS COMPENSATION IN	9	9	13	9	26	13	13
411-50000.5171	UNEMPLOYMENT INSURANCE	0	0	31	0	0	31	31
TOTAL PERSONNEL SERVICES		9	9	6,000	9	26	6,000	6,000

SUPPLIES

411-50000.5201	OFFICE/BANK SUPPLIES	0	0	2,000	0	0	2,000	2,000
	TOTAL SUPPLIES	0	0	2,000	0	0	2,000	2,000

MAINTENANCE & REPAIRS

[illegible]

TOTAL NON-DEPARTMENTAL	9	9	8,000	9	26	8,000	8,000
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[illegible][illegible]

412-COUNTY ATTY ADM FEES
REVENUES[illegible]

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

DEPARTMENTAL EXPENDITURES		(----- 2024-2025 -----) (----- 2025-2026 -----)					
	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	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	93	228	0	282	131	0	0
=====							

420-TAX INCREMENT FUND
REVENUES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
TAXES & FEES							
420-40000.4000	AD VALOREM TAXES - CURR	0	89,492	211,528	210,305	80,975	118,613
420-40000.4101	AD VALOREM TAXES - DELI	0	6,356	4,630	6,170	784	1,112
TOTAL TAXES & FEES		0	95,849	216,158	216,475	81,759	119,725
INTEREST							
MISCELLANEOUS REVENUE							
OTHER FINANCING SOURCES							
TOTAL REVENUES		0	95,849	216,158	216,475	81,759	119,725
		=====	=====	=====	=====	=====	=====

455-TRUANCY PREV & DIVERSION
REVENUES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>COMMISARY</u>							
455-40000.4421	JP #1 REVENUE	0	0	2,500	1,579	0	2,500
455-40000.4422	JP #2 REVENUE	0	0	2,500	1,995	0	2,500
455-40000.4423	JP #3 REVENUE	0	0	2,500	1,182	0	2,500
455-40000.4424	JP #4 REVENUE	0	0	2,500	1,043	0	2,500
TOTAL COMMISARY		0	0	10,000	5,799	0	10,000
TOTAL REVENUES		0	0	10,000	5,799	0	10,000
		=====	=====	=====	=====	=====	=====

455-TRUANCY PREV & DIVERSION

JP # 1 - T.P.D. FUND

DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>PERSONNEL SERVICES</u>								
455-50001.5115	SALARIES - CLERICAL	0	0	1,704	0	0	1,704	1,704
455-50001.5131	PAYROLL TAXES	0	0	130	0	0	130	130
455-50001.5151	COUNTY RETIREMENT CONTR	0	0	152	0	0	152	152
455-50001.5156	COUNTY RETIREMENT SUPPL	0	0	4	0	0	4	4
455-50001.5161	WORKERS COMPENSATION IN	0	0	3	3	0	3	3
455-50001.5171	UNEMPLOYMENT INSURANCE	0	0	7	0	0	7	7
TOTAL PERSONNEL SERVICES		0	0	2,000	3	0	2,000	2,000
<u>SUNDRIES</u>								
455-50001.5591	ELIGIBLE EXPENDITURES	0	0	500	0	0	500	500
TOTAL SUNDRIES		0	0	500	0	0	500	500
TOTAL JP # 1 - T.P.D. FUND		0	0	2,500	3	0	2,500	2,500

455-TRUANCY PREV & DIVERSION

JP # 2 - T.P.D. FUND

DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>PERSONNEL SERVICES</u>								
455-50002.5115	SALARIES - CLERICAL	0	0	1,704	0	0	1,704	1,704
455-50002.5131	PAYROLL TAXES	0	0	130	0	0	130	130
455-50002.5151	COUNTY RETIREMENT CONTR	0	0	152	0	0	152	152
455-50002.5156	COUNTY RETIREMENT SUPPL	0	0	4	0	0	4	4
455-50002.5161	WORKERS COMPENSATION IN	0	0	3	3	0	3	3
455-50002.5171	UNEMPLOYMENT INSURANCE	0	0	7	0	0	7	7
TOTAL PERSONNEL SERVICES		0	0	2,000	3	0	2,000	2,000
<u>SUNDRIES</u>								
455-50002.5591	ELIGIBLE EXPENDITURES	0	0	500	75	0	500	500
TOTAL SUNDRIES		0	0	500	75	0	500	500
TOTAL JP # 2 - T.P.D. FUND		0	0	2,500	78	0	2,500	2,500

455-TRUANCY PREV & DIVERSION

JP # 3 - T.P.D. FUND

DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)						
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							PB	
<u>PERSONNEL SERVICES</u>								
455-50003.5115	SALARIES - CLERICAL	0	0	1,704	0	0	1,704	1,704
455-50003.5131	PAYROLL TAXES	0	0	130	0	0	130	130
455-50003.5151	COUNTY RETIREMENT CONTR	0	0	152	0	0	152	152
455-50003.5156	COUNTY RETIREMENT SUPPL	0	0	4	0	0	4	4
455-50003.5161	WORKERS COMPENSATION IN	0	0	3	3	0	3	3
455-50003.5171	UNEMPLOYMENT INSURANCE	0	0	7	0	0	7	7
TOTAL PERSONNEL SERVICES		0	0	2,000	3	0	2,000	2,000
<u>SUNDRIES</u>								
455-50003.5591	ELIGIBLE EXPENDITURES	0	0	500	0	0	500	500
TOTAL SUNDRIES		0	0	500	0	0	500	500
TOTAL JP # 3 - T.P.D. FUND		0	0	2,500	3	0	2,500	2,500

FRIO COUNTY, TEXAS
APPROVED BUDGET
AS OF: AUGUST 31ST, 2025

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			(----- 2024-2025 -----)	(----- 2025-2026 -----)
	2022-2023	2023-2024	CURRENT YEAR-TO-DATE	PROJECTED PROPOSED APPROVED
	ACTUAL	ACTUAL	BUDGET ACTUAL	YEAR END BUDGET PB BUDGET
GRANTS				
702-40000.4329 COUNTY ATTORNEY FEES	0	0	700	0 0 700 700
TOTAL GRANTS	0	0	700	0 0 700 700
TOTAL REVENUES	0	0	700	0 0 700 700

702-HOT CHECK FUND
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES	2024-2025			2025-2026			
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	

PERSONNEL SERVICES

SUPPLIES

702-50000.5201	OFFICE SUPPLIES	<u>0</u>	<u>0</u>	<u>700</u>	<u>0</u>	<u>0</u>	<u>700</u>	<u>700</u>
	TOTAL SUPPLIES	<u>0</u>	<u>0</u>	<u>700</u>	<u>0</u>	<u>0</u>	<u>700</u>	<u>700</u>

TOTAL NON-DEPARTMENTAL	0	0	700	0	0	700	700
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TOTAL EXPENDITURES	0	0	700	0	0	700	700
	=====	=====	=====	=====	=====	=====	=====

[illegible]

704-TAX COL OFFICER SALARY FN
REVENUES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
GRANTS							
704-40000.4329	TAX COLLECTOR OFFICERS	8,450	8,065	10,000	6,445	10,010	10,000
TOTAL GRANTS		8,450	8,065	10,000	6,445	10,010	10,000
MISCELLANEOUS REVENUE							
OTHER FINANCING SOURCES							
TOTAL REVENUES		8,450	8,065	10,000	6,445	10,010	10,000
		=====	=====	=====	=====	=====	=====

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

DEPARTMENTAL EXPENDITURES	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	

PERSONNEL SERVICES

SUPPLIES

704-50000.5201	OFFICE/BANK SUPPLIES	4,357	5,279	6,000	1,984	0	6,000	6,000
704-50000.5220	PURCHASES - NON CAPITAL	<u>3,834</u>	<u>2,160</u>	<u>4,000</u>	<u>911</u>	<u>0</u>	<u>4,000</u>	<u>4,000</u>
	TOTAL SUPPLIES	8,192	7,439	10,000	2,895	0	10,000	10,000

TOTAL NON-DEPARTMENTAL	8,192	7,439	10,000	2,895	0	10,000	10,000
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TOTAL EXPENDITURES	8,192	7,439	10,000	2,895	0	10,000	10,000
	=====	=====	=====	=====	=====	=====	=====

[illegible]

	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- CURRENT BUDGET	2024-2025 YEAR-TO-DATE ACTUAL	(----- PROJECTED YEAR END	2025-2026 PROPOSED BUDGET PB	(----- APPROVED BUDGET
OTHER REVENUE							
707-40000.4513 RECORDS MGT FEE	2,553	3,046	5,000	2,860	35,640	5,000	5,000
TOTAL OTHER REVENUE	2,553	3,046	5,000	2,860	35,640	5,000	5,000
INTEREST							
OTHER FINANCING SOURCES							
TOTAL REVENUES	2,553	3,046	5,000	2,860	35,640	5,000	5,000

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

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
SERVICES							
707-50000.5449 RECORDS MANAGEMENT EXP	<u>4,832</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
TOTAL SERVICES	<u>4,832</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
TOTAL NON-DEPARTMENTAL	4,832	0	5,000	0	0	5,000	5,000
TOTAL EXPENDITURES	<u>4,832</u> =====	<u>0</u> =====	<u>5,000</u> =====	<u>0</u> =====	<u>0</u> =====	<u>5,000</u> =====	<u>5,000</u> =====
REVENUE OVER/ (UNDER) EXPENDITURES	(<u>2,279</u>) =====	<u>3,046</u> =====	<u>0</u> =====	<u>2,860</u> =====	<u>35,640</u> =====	<u>0</u> =====	<u>0</u> =====

		2022-2023	2023-2024	2024-2025			2025-2026	
		ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR END	PROPOSED BUDGET PB	APPROVED BUDGET
<u>INTEREST</u>								
<u>REVENUE</u>								
708-40000.4700	ABANDONED VEHICLE SALES	237,497	260,863	70,000	219,350	27,500	70,000	70,000
708-40000.4750	ABANDONED VEHICLE CHARG	162,166	42,291	50,000	22,325	6,985	50,000	50,000
TOTAL REVENUE		399,663	303,154	120,000	241,675	34,485	120,000	120,000
TOTAL REVENUES		399,663	303,154	120,000	241,675	34,485	120,000	120,000

708-ABANDONED VEHICLE FUND
ABANDONED VEHICLE
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
SUNDRIES							
708-57201.5591	ELIGIBLE EXPENDITURES	<u>61,036</u>	<u>69,126</u>	<u>120,000</u>	<u>66,694</u>	<u>0</u>	<u>120,000</u>
TOTAL SUNDRIES		61,036	69,126	120,000	66,694	0	120,000
TOTAL ABANDONED VEHICLE		61,036	69,126	120,000	66,694	0	120,000
TOTAL EXPENDITURES		61,036	69,126	120,000	66,694	0	120,000
		=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES		338,627	234,027	0	174,981	34,485	0
		=====	=====	=====	=====	=====	=====

709-CEMETERY PERPETUAL FUND
REVENUES

		(----- 2024-2025 -----)			(----- 2025-2026 -----)		
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	
<u>INTEREST</u>							
709-40000.4601	EARNED INTEREST	50	58	0	0	0	0
TOTAL INTEREST		50	58	0	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
709-40000.4865	MISCELLANEOUS REVENUES	2,450	0	5,000	900	0	5,000
TOTAL MISCELLANEOUS REVENUE		2,450	0	5,000	900	0	5,000
OTHER FINANCING SOURCES							
TOTAL REVENUES		2,500	58	5,000	900	0	5,000
		=====	=====	=====	=====	=====	=====

709-CEMETERY PERPETUAL FUND
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

DEPARTMENTAL EXPENDITURES	(----- 2024-2025 -----)			(----- 2025-2026 -----)			
	2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
						PB	

<u>SUPPLIES</u>								
709-50000.5220	PURCHASES NON -CAPITALI	349	271	5,000	4,099	0	5,000	5,000
TOTAL SUPPLIES		349	271	5,000	4,099	0	5,000	5,000

CAPITAL OUTLAY							

TOTAL NON-DEPARTMENTAL	349	271	5,000	4,099	0	5,000	5,000
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TOTAL EXPENDITURES	349	271	5,000	4,099	0	5,000	5,000
	=====	=====	=====	=====	=====	=====	=====

REVENUE OVER/(UNDER) EXPENDITURES	2,151	(	214)	0	(	3,199)	0	0	0
	=====		=====	=====		=====	=====	=====	=====

717-ABV FUND CONSTABLE PCT #1
REVENUES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>REVENUE</u>							
717-40000.4700	ABANDONED VEHICLE SALES	0	0	1,500	0	0	1,500
717-40000.4750	ABANDONED VEHICLE CHARG	0	0	1,500	0	0	1,500
TOTAL REVENUE		0	0	3,000	0	0	3,000
TOTAL REVENUES		0	0	3,000	0	0	3,000
		=====	=====	=====	=====	=====	=====

717-ABV FUND CONSTABLE PCT #1

ABANDONED VEHICLE

DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
SUNDRIES							
717-57101.5591	ELIGIBLE EXPENDITURES	0	0	3,000	0	0	3,000
TOTAL SUNDRIES		0	0	3,000	0	0	3,000
TOTAL ABANDONED VEHICLE		0	0	3,000	0	0	3,000
TOTAL EXPENDITURES		0	0	3,000	0	0	3,000
		=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES		0	0	0	0	0	0
		=====	=====	=====	=====	=====	=====

718-SHERIFF'S ESTRAY ACCOUNT
REVENUES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
GRANTS							
718-40000.4350	MISCELLANEOUS REVENUES	5,871	893	2,000	3,389	0	2,000
TOTAL GRANTS		5,871	893	2,000	3,389	0	2,000
TOTAL REVENUES		5,871	893	2,000	3,389	0	2,000
		=====	=====	=====	=====	=====	=====

718-SHERIFF'S ESTRAY ACCOUNT
SHERIFF'S ESTRAY ACCOUNT
DEPARTMENTAL EXPENDITURES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
SUPPLIES							
718-50000.5221	ELIGIBLE EXPENDITURES	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>2,119</u>	<u>0</u>	<u>2,000</u>
TOTAL SUPPLIES		0	2,000	2,000	2,119	0	2,000
TOTAL SHERIFF'S ESTRAY ACCOUNT		0	2,000	2,000	2,119	0	2,000
TOTAL EXPENDITURES		0	2,000	2,000	2,119	0	2,000
		=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES		5,871	(1,107)	0	1,270	0	0
		=====	=====	=====	=====	=====	=====

719-ABV FUND CONSTABLE PCT #2
REVENUES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>REVENUE</u>							
719-40000.4700	ABANDONED VEHICLE SALES	0	0	1,500	0	0	1,500
719-40000.4750	ABANDONED VEHICLE CHARG	<u>1,917</u>	<u>0</u>	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>1,500</u>
TOTAL REVENUE		1,917	0	3,000	0	0	3,000
TOTAL REVENUES		1,917	0	3,000	0	0	3,000
		=====	=====	=====	=====	=====	=====

719-ABV FUND CONSTABLE PCT #2

ABANDONED VEHICLE

DEPARTMENTAL EXPENDITURES

SUNDRIES

719-57102.5591	ELIGIBLE EXPENDITURES	<u>1,938</u>	<u>430</u>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
	TOTAL SUNDRIES	1,938	430	3,000	0	0	3,000	3,000

TOTAL ABANDONED VEHICLE	1,938	430	3,000	0	0	3,000	3,000
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[illegible][illegible]

720-ABV FUND CONSTABLE PCT #3
REVENUES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>REVENUE</u>							
720-40000.4700	ABANDONED VEHICLE SALES	0	0	1,500	0	0	1,500
720-40000.4750	ABANDONED VEHICLE CHARG	0	0	1,500	0	0	1,500
TOTAL REVENUE		0	0	3,000	0	0	3,000
TOTAL REVENUES		0	0	3,000	0	0	3,000
		=====	=====	=====	=====	=====	=====

720-ABV FUND CONSTABLE PCT #3

ABANDONED VEHICLE

DEPARTMENTAL EXPENDITURES

SUNDRIES

720-57103.5591	ELIGIBLE EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
	TOTAL SUNDRIES	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>

TOTAL ABANDONED VEHICLE	0	0	3,000	0	0	3,000	3,000
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TOTAL EXPENDITURES	0	0	3,000	0	0	3,000	3,000
	=====	=====	=====	=====	=====	=====	=====

[illegible]

721-ABV FUND CONSTABLE PCT #4
REVENUES

		(----- 2024-2025 -----) (----- 2025-2026 -----)					
		2022-2023	2023-2024	CURRENT	YEAR-TO-DATE	PROJECTED	PROPOSED
		ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
							PB
<u>REVENUE</u>							
721-40000.4700	ABANDONED VEHICLE SALES	0	0	1,500	0	0	1,500
721-40000.4750	ABANDONED VEHICLE CHARG	0	0	1,500	0	0	1,500
TOTAL REVENUE		0	0	3,000	0	0	3,000
TOTAL REVENUES		0	0	3,000	0	0	3,000
		=====	=====	=====	=====	=====	=====

721-ABV FUND CONSTABLE PCT #4

ABANDONED VEHICLE

DEPARTMENTAL EXPENDITURES

SUNDRIES

721-57104.5591	ELIGIBLE EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
	TOTAL SUNDRIES	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>

TOTAL ABANDONED VEHICLE	0	0	3,000	0	0	3,000	3,000
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TOTAL EXPENDITURES	0	0	3,000	0	0	3,000	3,000
	=====	=====	=====	=====	=====	=====	=====

[illegible]

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
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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
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3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$2,265,476,038
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4. 2020 total adopted tax rate.	\$0.553500/\$100
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5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
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A. Original 2020 ARB values:	\$0
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B. 2020 values resulting from final court decisions:	\$0
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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.	
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

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. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
35. Rate adjustment for indigent health care expenditures.²⁴ 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. 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. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0.	\$0 \$0/\$100 \$0/\$100
36. Rate adjustment for county indigent defense compensation.²⁵ 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. 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. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. E. Enter the lessor of C and D. If not applicable, enter 0.	\$0 \$0/\$100 \$0/\$100 \$0/\$100
37. Rate adjustment for county hospital expenditures.²⁶ 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. 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. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0 \$0 \$0/\$100 \$0/\$100

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100 \$0/\$100
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. 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 B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0.	\$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
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. 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. B. Divide Line 40A by Line 32 and multiply by \$100. C. Add Line 40B to Line 39.	\$1,007,870 \$0/\$100 \$0.620066/\$100
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.641768/\$100
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 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. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing	\$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. B. Subtract unencumbered fund amount used to reduce total debt. C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) D. Subtract amount paid from other resources. E. Adjusted debt. Subtract B, C, and D from A.	\$149,195 \$0 \$0 \$0 \$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	100.00%
C. Enter the 2019 actual collection rate	100.00%
D. Enter the 2018 actual collection rate	94.00%
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%
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

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: 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
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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
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3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$2,261,527,090
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4. 2020 total adopted tax rate.	\$0.043300/\$100
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5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
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A. Original 2020 ARB values:	\$0
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B. 2020 values resulting from final court decisions:	\$0
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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.	
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

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. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0.	\$<>/\$100 \$<>/\$100
35. Rate adjustment for indigent health care expenditures.²⁴ 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. 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. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0.	\$0 \$<>/\$100 \$<>/\$100
36. Rate adjustment for county indigent defense compensation.²⁵ 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. 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. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. E. Enter the lessor of C and D. If not applicable, enter 0.	\$0 \$0 \$0/\$100 \$0/\$100 \$0/\$100
37. Rate adjustment for county hospital expenditures.²⁶ 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. 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. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0 \$0 \$0/\$100

E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0/\$100 \$0/\$100
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.	
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	\$0
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$0
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.048515/\$100
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.	
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.	\$0 \$0/\$100
B. Divide Line 40A by Line 32 and multiply by \$100.	\$0/\$100
C. Add Line 40B to Line 39.	
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or -	\$0/\$100
Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	
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 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. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing	\$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. B. Subtract unencumbered fund amount used to reduce total debt. C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) D. Subtract amount paid from other resources. E. Adjusted debt. Subtract B, C, and D from A.	\$0 \$0 \$0 \$0 \$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	0%
C. Enter the 2019 actual collection rate	0%
D. Enter the 2018 actual collection rate	0%
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%
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
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.	\$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 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	\$1,007,870
- or - 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.	
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$2,036,686,214
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.049486/\$100
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> .	\$0.667409/\$100
56. 2021 NNR tax rate, adjusted for sales tax. 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.	\$0.667409/\$100
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> .	\$0.729392/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$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 year.⁴⁷

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
73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
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.	
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.	
- or - 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.	N/A
- or - 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.	
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A
78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax</i>	N/A

Rate Worksheet.

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 Pearisall TX 78061

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

8303342152

Phone (area code and number)

ftiocountytax.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 freepport, 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. ⁹ 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.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0 B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0 C. Total value under protest or not certified. Add A and B.	0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____ 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 existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 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 No-New-Revenue Tax Rate Worksheet.	\$ 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 § 26.0126(B)

¹⁷ Tex. Tax Code § 26.0126(B)

¹⁸ Tex. Tax Code § 26.0121(7)

¹⁹ Tex. Tax Code § 26.0121(7)

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.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021.....	+ \$ 3,068
	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
	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
	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
	E. Add Line 30 to 31D.	\$ 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.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____	0
	B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....	– \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0/\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.....	\$ 48,000
	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
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.002089 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.002089 /\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation.²⁵	
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
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
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures.²⁶	
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
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
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
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.	
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
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
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	Adjusted 2022 NMR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.498597/\$100
40.	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.	
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
B.	Divide Line 40A by Line 32 and multiply by \$100.	\$ _____ 0.063088/\$100
C.	Add Line 40B to Line 39.	\$ _____ 0.561685/\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.581343/\$100

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	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 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 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).	\$ _____ 0.606619 /\$100
42.	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: (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	\$ _____ 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.	\$ _____ 149,195
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 96.00 % B. Enter the 2021 actual collection rate. 94.00 % C. Enter the 2020 actual collection rate. 94.00 % D. Enter the 2019 actual collection rate. 96.00 % 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 96.00 %	\$ _____ 96.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 155,411
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 2,312,775,116
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0.006719 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ _____ 0.613338 /\$100
D49.	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.	\$ _____ /\$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(b), (h-1) and (h-2)

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 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.	\$ <u>1,449,520</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,312,775,116</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.062675</u> /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.541881</u> /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.541881</u> /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.724098</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.661423</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,312,775,116</u>
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).	\$ <u>0.661423</u> /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.041(c)

³⁶ Tex. Tax Code § 26.041(c)

³⁷ Tex. Tax Code § 26.041(c)

³⁸ Tex. Tax Code § 26.045(d)

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 § 26.01218-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: 27

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: 58

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

Taxing Unit Name

500 E. San Antonio St Ste 20 Pearisall TX 78061

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

Farm to Market/ Flood Control

8303342152

Phone (area code and number)

ftiocoountytax.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	\$ 2,085,186,351
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 freepport, 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.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0 B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0 C. Total value under protest or not certified. Add A and B.	\$ _____ 0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____ 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 existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 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 No-New-Revenue Tax Rate Worksheet.	\$ 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 § 26.0126(B)

¹⁷ Tex. Tax Code § 26.0126(B)

¹⁸ Tex. Tax Code § 26.0121(7)

¹⁹ Tex. Tax Code § 26.0121(7)

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

²³ [Reserved for expansion]²⁴ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation.²⁵	
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
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
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures.²⁶	
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
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
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
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.	
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
B.	Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$ _____
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ _____/\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	Adjusted 2022 NMR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.039362/\$100
40.	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.	
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
B.	Divide Line 40A by Line 32 and multiply by \$100.	\$ _____ 0.063194/\$100
C.	Add Line 40B to Line 39.	\$ _____ 0.102556/\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.106145/\$100

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	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 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 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).	\$ _____ 0.110760 /\$100
42.	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: (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, 2022, 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	\$ _____ 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.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 0.00 % B. Enter the 2021 actual collection rate. 0.00 % C. Enter the 2020 actual collection rate. 0.00 % D. Enter the 2019 actual collection rate. 0.00 % 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 0.00 %	\$ _____ 0
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.	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.	\$ _____ /\$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(b), (h-1) and (h-2)

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 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.	\$ <u>1,449,520</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,312,775,116</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.062675</u> /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.541881</u> /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.541881</u> /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.724098</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.661423</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,312,775,116</u>
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).	\$ <u>0.661423</u> /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.041(c)

³⁶ Tex. Tax Code § 26.041(c)

³⁷ Tex. Tax Code § 26.041(c)

³⁸ Tex. Tax Code § 26.045(d)

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 § 26.01218-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: 27

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: 58

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)

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

County of Frio

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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,319,239.696
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,319,239.696
4.	2022 total adopted tax rate.	\$ 0.553500 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values:..... \$ 0 B. 2022 values resulting from final court decisions:..... - \$ 0 C. 2022 value loss. Subtract B from A.³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value:..... \$ 0 B. 2022 disputed value:..... - \$ 0 C. 2022 undisputed value. Subtract B from A.⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>2,319,239.696</u>
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ <u>1,230,020</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>2,342,090</u> C. Value loss. Add A and B. ⁶	\$ <u>3,572,110</u>
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>2,243,090</u> B. 2023 productivity or special appraised value: - \$ <u>37,980</u> C. Value loss. Subtract B from A. ⁷	\$ <u>2,205,110</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>5,777,220</u>
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>2,313,462,476</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>12,805,014</u>
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ <u>0</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>12,805,014</u>
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>2,641,633,270</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>6,920,256</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>0</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ <u>2,648,553,526</u>

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>0</u> B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>0</u>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,648,553.526</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>30,600,880</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>30,600,880</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,617,952.646</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.489123</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.527000</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.547100</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,319,239.696</u>

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 12,688,560
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 0 B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0 C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0 E. Add Line 30 to 31D. \$ 12,688,560	
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,617,952,646
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.484674 /\$100
34.	Rate adjustment for state criminal justice mandate.²³ If not applicable or less than zero, enter 0.	
	A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. 2023 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 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	
35.	Rate adjustment for indigent health care expenditures.²⁴ If not applicable or less than zero, enter 0.	
	A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 48,000 B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 48,000 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	

²³ [Reserved for expansion]²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.0441

Line

Voter-Approval Tax Rate Worksheet

Amount/Rate

36.	Rate adjustment for county indigent defense compensation. ³⁵ If not applicable or less than zero, enter 0.		
A.	2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....	\$ 22,500	
B.	2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....	\$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000859 /\$100	
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100	
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100	
37.	Rate adjustment for county hospital expenditures. ³⁶ If not applicable or less than zero, enter 0.		
A.	2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	\$ 0	
B.	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100	
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100	
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100	
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 Section 26.0444 for more information.		
A.	Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ 0	
B.	Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0.000000 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100	
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.484674 /\$100	
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.		
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$ 1,594,563	
B.	Divide Line 40A by Line 32 and multiply by \$100.....	\$ 0.060908 /\$100	
C.	Add Line 40B to Line 39.	\$ 0.545582 /\$100	
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.564677 /\$100	

³⁵ Tex. Tax Code §26.0442
³⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 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 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).	\$ 0.589228 /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (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 \$ 149,194 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 - \$ 507,111 E. Adjusted debt. Subtract B, C and D from A. \$ 0	
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 0
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 0.00 % B. Enter the 2022 actual collection rate. 97.23 % C. Enter the 2021 actual collection rate. 94.80 % D. Enter the 2020 actual collection rate. 93.10 % 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 93.10 %	
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,648,553,526
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.589228 /\$100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(f)²⁹ Tex. Tax Code §26.012(f) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §92.04(f), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.630233 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³¹ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 2,306,437
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,648,553,526
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.087083 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.527000 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.527000 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.630233 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.543150 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,648,553,526
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.543150 /\$100

³¹ Tex. Tax Code §26.041(d)³² Tex. Tax Code §26.041(f)³³ Tex. Tax Code §26.041(f)³⁴ Tex. Tax Code §26.041(c)³⁵ Tex. Tax Code §26.041(c)³⁶ Tex. Tax Code §26.045(d)³⁷ Tex. Tax Code §26.045(d)

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.661423 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.661423 /\$100
D.	Adopted Tax Rate.....	\$ 0.596800 /\$100
E.	Subtract D from C.....	\$ 0.064623 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.679906 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.679906 /\$100
D.	Adopted Tax Rate.....	\$ 0.596800 /\$100
E.	Subtract D from C.....	\$ 0.083106 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.000000 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.000000 /\$100
D.	Adopted Tax Rate.....	\$ 0.000000 /\$100
E.	Subtract D from C.....	\$ 0.000000 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.147729 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.690879 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §92.0501(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(e-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.522642 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,648,553,526
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.018878 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
72.	De minimis rate. Add lines 68, 70 and 71.	\$ 0.541520 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.596800 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - OR - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - OR - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,313,462,476
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,617,952,646
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.042(b).

⁴⁵ Tex. Tax Code §26.042(f).

⁴⁶ Tex. Tax Code §26.042(c).

⁴⁷ Tex. Tax Code §26.042(b).

Emergency Revenue Rate Worksheet	
Line	Amount/Rate
80.	
2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	
	\$ 0.690879 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.527000 /\$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate. \$ 0.690879 /\$100
As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 67

De minimis rate. \$ 0.541520 /\$100
If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print
here Anna Alaniz

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

Date

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

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

County of Frio

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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 2,678,349,814
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,678,349,814
4.	Prior year total adopted tax rate.	\$ 0.553500 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year 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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,678,349.814
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 1,477,150 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,964,870 C. Value loss. Add A and B.⁶	\$ 4,442,020
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 6,259,190 B. Current year productivity or special appraised value: - \$ 430,190 C. Value loss. Subtract B from A.⁷	\$ 5,829,000
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 10,271,020
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 35,115,270
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,632,963,524
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 14,573,453
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 3,601
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 14,577,054
18.	Total current year taxable value on the current year 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: \$ 2,929,792,724 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 7,397,341 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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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 - \$ 39,618,390 E. Total current year value. Add A and B, then subtract C and D.	\$ 2,897,531,675

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under AIB 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. Current year 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.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,897,531.675
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 27,651,470
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 27,651,470
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 2,869,880.205
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.507932 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.507932 /\$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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.414700 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 2,678,349,814

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 §26.0126(a)(8)

¹⁷ Tex. Tax Code §26.0126(f)

¹⁸ Tex. Tax Code §26.0126(f)

¹⁹ Tex. Tax Code §26.01217

²⁰ Tex. Tax Code §26.01217

²¹ Tex. Tax Code §26.04(c)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 11,107,116
31.	Adjusted prior year levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year.....	+ \$ 3,601
B.	Prior year 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 current year captured appraised value in Line 18D, enter 0.....	– \$ 92,457
C.	Prior year 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.	Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ -88,856
E.	Add Line 30 to 31D.	\$ 11,018,260
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,869,880,205
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.383927 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
A.	Current year 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.	\$ 162,100
B.	Prior year 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
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.005648 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.005648 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
A.	Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....	\$ 388,962
B.	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....	– \$ 48,000
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.011880 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.011880 /\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation.²⁵ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>161,475</u> B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>142,501</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000661</u> /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000248</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. \$ <u>0.000248</u> /\$100	
37.	Rate adjustment for county hospital expenditures.²⁶ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u> B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ <u>0.000000</u> /\$100	
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 Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C, if not applicable, enter 0. \$ <u>0.000000</u> /\$100	
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. \$ <u>0.401703</u> /\$100	
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ <u>1,836,098</u> B. Divide Line 40A by Line 32 and multiply by \$100..... \$ <u>0.063978</u> /\$100 C. Add Line 40B to Line 39. \$ <u>0.465681</u> /\$100	
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035. - or - \$ <u>0.481979</u> /\$100	

²⁵ Tex. Tax Code §26.042
²⁶ Tex. Tax Code §26.043

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year 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: 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. 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).	\$ 0.000000 /\$100
42.	Total current year 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 \$ 149,194 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.	\$ 149,194
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 149,194
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 98.00 % B. Enter the prior year actual collection rate 96.56 % C. Enter the 2022 actual collection rate 97.23 % D. Enter the 2021 actual collection rate 94.80 % 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	98.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 152,238
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,897,531.675
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.005254 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.487233 /\$100
D49.	Disaster Line 49 (D49): Current year 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.	\$ 0.000000 /\$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 §526.04(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 current year county voter-approval tax rate.	\$ 0.487233 /\$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 of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 11,941
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,897,531.675
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000412 /\$100
55.	Current year 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> .	\$ 0.507932 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.507932 /\$100
57.	Current year 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> .	\$ 0.487233 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.486821 /\$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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,897,531.675
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(f)

³⁴ Tex. Tax Code §26.041(g)

³⁵ Tex. Tax Code §26.041(c)

³⁶ Tex. Tax Code §26.041(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.486821 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	\$ 0.690879 /\$100 A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	\$ 0.661423 /\$100 A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... \$ 2,312,775,116 \$ 1,494,584
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	\$ 0.000000 /\$100 A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2021 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,494,584 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.051581 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.538402 /\$100

³⁹ Tex. Tax Code §26.013(b).

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2).

⁴¹ Tex. Tax Code §926.04(c)(2)(A) and 26.042(a).

⁴² Tex. Tax Code §926.0501(a) and (c).

⁴³ Tex. Local Gov't Code §120.007(d).

⁴⁴ Tex. Local Gov't Code §120.007(d).

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.401703 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,897,531.675
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.017256 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.005254 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.424213 /\$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.⁴⁹

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.553500 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete <i>Form 50-856-a, 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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,632,963.524
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,869,880.205
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(b-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ 0.538402 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.507932 /\$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate. \$ 0.538402 /\$100
As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate. \$ 0.424213 /\$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.³²

**print
here** Anna Alaniz

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date 8-6-24

³² Tex. Tax Code §§26.04(c-2) and (d-2)

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Lateral Road

830332152

Taxing Unit Name

Phone (area code and number)

500 E. San Antonio St Ste 20 Pearsall TX 78061

fricountytax.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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 2,664,210.600
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,664,210.600
4.	Prior year total adopted tax rate.	\$ 0.043300 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 0
	B. Prior year values resulting from final court decisions:.....	-\$ 0
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:	\$ 0
	B. Prior year disputed value:.....	-\$ 0
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year 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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,664,210,600
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 1,477,150 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,964,870 C. Value loss. Add A and B.⁶	\$ 4,442,020
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value:..... \$ 6,259,190 B. Current year productivity or special appraised value:..... - \$ 430,190 C. Value loss. Subtract B from A.⁷	\$ 5,829,000
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 10,271,020
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 35,115,270
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,618,824,310
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,133,950
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,133,950
18.	Total current year taxable value on the current year 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:..... \$ 2,925,820,344 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 7,397,341 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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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 - \$ 39,618,390 E. Total current year value. Add A and B, then subtract C and D.	\$ 2,893,599,295

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year 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. Current year 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.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,893,599,295
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 27,651,470
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 27,651,470
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 2,865,947,825
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.039566 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.039566 /\$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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.043300 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 2,664,210,600

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 §26.0126(b)(8)

¹⁷ Tex. Tax Code §26.0126

¹⁸ Tex. Tax Code §26.0121(7)

¹⁹ Tex. Tax Code §26.0121(7)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(c)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 1,153,603
31.	Adjusted prior year levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year.....	+ \$ 0
B.	Prior year 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 current year captured appraised value in Line 18D, enter 0.....	- \$ 92,457
C.	Prior year 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.	Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ -92,457
E.	Add Line 30 to 31D.	\$ 1,061,146
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,865,947,825
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.037026 /\$100
34.	Rate adjustment for state criminal justice mandate.²³	
A.	Current year 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.	Prior year 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
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴	
A.	Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....	\$ 0
B.	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. \$ 0.000000 /\$100	
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. \$ 0.000000 /\$100	
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 Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. \$ 0.037026 /\$100	
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 C. Add Line 40B to Line 39. \$ 0.037026 /\$100	
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035. \$ 0.038321 /\$100	

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year 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: 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. 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).	\$ 0.000000 /\$100
42.	Total current year 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 prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 98.00 % B. Enter the prior year actual collection rate 97.00 % C. Enter the 2022 actual collection rate. 97.23 % D. Enter the 2021 actual collection rate. 93.10 % 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 98.00 %	
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,893,599,295
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.038321 /\$100
D49.	Disaster Line 49 (D49): Current year 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.	\$ 0.000000 /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §926.04(f), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.038321 /\$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 of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,893,599,295
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year 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> .	\$ 0.039566 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.039566 /\$100
57.	Current year 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> .	\$ 0.038321 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.038321 /\$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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,893,599,295
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(d)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.041(c)

³⁶ Tex. Tax Code §26.041(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.038321 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042,⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a),⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.041553 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.041553 /\$100
	D. Adopted Tax Rate.....	\$ 0.043300 /\$100
	E. Subtract D from C.....	\$ -0.001747 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 2,644,649,706
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.110760 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.110760 /\$100
	D. Adopted Tax Rate.....	\$ 0.043300 /\$100
	E. Subtract D from C.....	\$ 0.067460 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 2,308,945,236
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 1,557,614
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.000000 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.000000 /\$100
	D. Adopted Tax Rate.....	\$ 0.043300 /\$100
	E. Subtract D from C.....	\$ -0.043300 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 0
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,557,614 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.053829 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.092150 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §526.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.037026 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,893,599,295
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.017279 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.054305 /\$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.⁴⁹

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.043300 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete <i>Form 50-856-a, 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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,618,824,310
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,865,947,825
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(b-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵⁰ Tex. Tax Code §26.042(b)

Emergency Revenue Rate Worksheet	
Line	Amount/Rate
81.	
Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	
	\$ 0.092150 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.039566 /\$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate. \$ 0.092150 /\$100
As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate. \$ 0.054305 /\$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.³²

**print
here** Anna Alaniz

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

8-6-24

Date

³² Tex. Tax Code §§26.04(c-2) and (d-2)

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

County of Frio	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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 2,915,503.641
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,915,503.641
4.	Prior year total adopted tax rate.	\$ 0.576700 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values:..... \$ 0 B. Prior year values resulting from final court decisions:..... - \$ 0 C. Prior year value loss. Subtract B from A.³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:..... \$ 0 B. Prior year disputed value:..... - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year 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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,915,503,641
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 1,244,680 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 503,645,410 C. Value loss. Add A and B.⁶	\$ 504,890,090
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A.⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 504,890,090
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 39,618,390
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,370,995,161
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 13,673,529
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 5,223
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 13,678,752
18.	Total current year taxable value on the current year 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: \$ 2,930,907,641 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 7,800,332 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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 46,612,290 E. Total current year value. Add A and B, then subtract C and D.	\$ 2,892,095,683

⁵ Tex. Tax Code §26.012(i)(5)⁶ Tex. Tax Code §26.012(i)(5)⁷ Tex. Tax Code §26.012(i)(5)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(i)(3)¹⁰ Tex. Tax Code §26.012(i)(3)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. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>0</u> B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser sees taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B.	\$ <u>0</u>
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ <u>0</u>
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 2,892,095,683
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ <u>0</u>
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 33,142,170
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 33,142,170
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 2,858,953,513
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.478453 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ 0.478453 /\$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.

¹³ Tex. Tax Code §2601(c) and (d)
¹⁴ Tex. Tax Code §2601(c)
¹⁵ Tex. Tax Code §2601(d)
¹⁶ Tex. Tax Code §26012(d)(8)
¹⁷ Tex. Tax Code §926.012(6)(C) and 260121-1(b)
¹⁸ Tex. Tax Code §260121-a)
¹⁹ Tex. Tax Code §2604(d-3)
²⁰ Tex. Tax Code §26012(d)
²¹ Tex. Tax Code §2601217)
²² Tex. Tax Code §2601217)
²³ Tex. Tax Code §2604(c)
²⁴ Tex. Tax Code §2604(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.535900 /\$100
30.	Prior year 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> .	\$ 2,915,503.641
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 15,624.184
32.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. 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 2024. This line applies only to tax years preceding the prior tax year.....	+ \$ 83,253
	B. Prior year 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 current year captured appraised value in Line 18D, enter 0.....	– \$ 216,158
	C. Prior year 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. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ -132,905
	E. Add Line 31 to 32D.	\$ 15,491,279
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,858,953.513
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.541851 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶	
	A. Current year 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.	\$ 127,550
	B. Prior year 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.....	– \$ 191,500
	C. Subtract B from A and divide by Line 33 and multiply by \$100.....	\$ -0.002237 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....	\$ 44,000
	B. Prior year 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.....	– \$ 52,000
	C. Subtract B from A and divide by Line 33 and multiply by \$100.....	\$ -0.000280 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁶ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation.²⁸ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>217,232</u> B. Prior year 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ <u>259,899</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>-0.001493</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.000454</u> /\$100 E. Enter the lesser of C and D, if not applicable, enter 0. \$ <u>0.000000</u> /\$100	
38.	Rate adjustment for county hospital expenditures.²⁹ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u> B. Prior year 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, 2023 and ending on June 30, 2024..... \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable, enter 0. \$ <u>0.000000</u> /\$100	
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C, if not applicable, enter 0. \$ <u>0.000000</u> /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D. \$ <u>0.541851</u> /\$100	
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ <u>1,623,262</u> B. Divide Line 41A by Line 33 and multiply by \$100..... \$ <u>0.056778</u> /\$100 C. Add Line 41B to Line 40. \$ <u>0.598629</u> /\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.619581</u> /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year 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: 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. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	Total current year 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. ³¹ Enter debt amount \$ 1,239,294 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. \$ 1,239,294	\$ 1,239,294
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 1,239,294
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 96.50 % B. Enter the prior year actual collection rate..... 96.50 % C. Enter the 2023 actual collection rate. 96.56 % D. Enter the 2022 actual collection rate. 97.23 % 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%. ³⁴ 96.50 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 1,284,242
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,892,095,683
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.044405 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.663986 /\$100
D50.	Disaster Line 50 (D50): Current year 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 D42. Add Line D42 and 49.	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.663986 /\$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
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	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. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 2,158,238
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,892,095,683
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.074625 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.478453 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.478453 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.663986 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.589361 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,892,095,683
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26041(d)

³⁶ Tex. Tax Code §26041(i)

³⁷ Tex. Tax Code §26041(d)

³⁸ Tex. Tax Code §2604(c)

³⁹ Tex. Tax Code §2604(c)

⁴⁰ Tex. Tax Code §26045(d)

⁴¹ Tex. Tax Code §26045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.589361 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.604881 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.051581 /\$100
	C. Subtract B from A.....	\$ 0.553300 /\$100
	D. Adopted Tax Rate.....	\$ 0.576700 /\$100
	E. Subtract D from C.....	\$ -0.023400 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 2.897,531.675
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.690879 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.147729 /\$100
	C. Subtract B from A.....	\$ 0.543150 /\$100
	D. Adopted Tax Rate.....	\$ 0.596800 /\$100
	E. Subtract D from C.....	\$ -0.053650 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 2.648,553.526
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.661423 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.661423 /\$100
	D. Adopted Tax Rate.....	\$ 0.596800 /\$100
	E. Subtract D from C.....	\$ 0.064623 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 2,312,775.116
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 1,494,584
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 1,494,584 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.051678 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.641039 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §526.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁸ 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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.541851</u> /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,892,095,683</u>
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ <u>0.017288</u> /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.044405</u> /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ <u>0.603544</u> /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

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.⁵¹

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.576700</u> /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 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 2024, complete form 50-856-a, <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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0.576700</u> /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ <u>0.000000</u> /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,370,995,161</u>
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ <u>0</u>
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,858,953,513</u>
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁵	\$ <u>0.000000</u> /\$100

⁴⁸ Tex. Tax Code §26.0128(a).

⁴⁹ Tex. Tax Code §26.063(a)(1).

⁵⁰ Tex. Tax Code §26.042(b).

⁵¹ Tex. Tax Code §26.042(f).

⁵² Tex. Tax Code §26.042(c).

⁵³ Tex. Tax Code §26.042(b).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused Increment rate).	\$ 0.641039 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.478453 /\$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax). Indicate the line number used: <u>28</u>	
Voter-approval tax rate.	\$ 0.641039 /\$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue). Indicate the line number used: <u>69</u>	
De minimis rate.	\$ 0.603544 /\$100
If applicable, enter the current year de minimis rate from Line 74.	

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

**print
here** ➡

Anna Alaniz

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

County of Frio	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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 2,915,503.641
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,915,503.641
4.	Prior year total adopted tax rate.	\$ 0.576700 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values:..... \$ 0 B. Prior year values resulting from final court decisions:..... - \$ 0 C. Prior year value loss. Subtract B from A.³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:..... \$ 0 B. Prior year disputed value:..... - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year 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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,915,503,641
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 1,244,680 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 503,645,410 C. Value loss. Add A and B.⁶	\$ 504,890,090
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A.⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 504,890,090
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 39,618,390
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,370,995,161
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 13,673,529
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 5,223
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 13,678,752
18.	Total current year taxable value on the current year 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: \$ 2,930,907,641 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 7,800,332 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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 46,612,290 E. Total current year value. Add A and B, then subtract C and D.	\$ 2,892,095,683

⁵ Tex. Tax Code §26.012(i)(5)⁶ Tex. Tax Code §26.012(i)(5)⁷ Tex. Tax Code §26.012(i)(5)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(i)(3)¹⁰ Tex. Tax Code §26.012(i)(3)¹¹ Tex. Tax Code §26.012(i)(3)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. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>0</u> B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser sees taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B.	\$ <u>0</u>
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ <u>0</u>
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 2,892,095,683
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ <u>0</u>
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 33,142,170
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 33,142,170
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 2,858,953,513
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.478453 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ 0.478453 /\$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.

¹³ Tex. Tax Code §2601(c) and (d)
¹⁴ Tex. Tax Code §2601(c)
¹⁵ Tex. Tax Code §2601(d)
¹⁶ Tex. Tax Code §26012(d)(8)
¹⁷ Tex. Tax Code §926.012(6)(C) and 260121-1(b)
¹⁸ Tex. Tax Code §260121-a)
¹⁹ Tex. Tax Code §2604(d-3)
²⁰ Tex. Tax Code §26012(d)
²¹ Tex. Tax Code §2601217)
²² Tex. Tax Code §2601217)
²³ Tex. Tax Code §2604(c)
²⁴ Tex. Tax Code §2604(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.535900 /\$100
30.	Prior year 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> .	\$ 2,915,503.641
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 15,624.184
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. 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 2024. This line applies only to tax years preceding the prior tax year..... + \$ 83,253 B. Prior year 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 current year captured appraised value in Line 18D, enter 0..... – \$ 216,158 C. Prior year 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. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ -132,905 E. Add Line 31 to 32D. \$ 15,491,279	
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,858,953.513
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.541851 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year 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. \$ 127,550 B. Prior year 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. – \$ 191,500 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ -0.002237 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 44,000 B. Prior year 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... – \$ 52,000 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ -0.000280 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	

²⁶ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation.²⁸ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>217,232</u> B. Prior year 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ <u>259,899</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>-0.001493</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.000454</u> /\$100 E. Enter the lesser of C and D, if not applicable, enter 0. \$ <u>0.000000</u> /\$100	
38.	Rate adjustment for county hospital expenditures.²⁹ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u> B. Prior year 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, 2023 and ending on June 30, 2024..... \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable, enter 0. \$ <u>0.000000</u> /\$100	
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C, if not applicable, enter 0. \$ <u>0.000000</u> /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D. \$ <u>0.541851</u> /\$100	
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ <u>1,623,262</u> B. Divide Line 41A by Line 33 and multiply by \$100..... \$ <u>0.056778</u> /\$100 C. Add Line 41B to Line 40. \$ <u>0.598629</u> /\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.619581</u> /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year 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: 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. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	Total current year 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. ³¹ Enter debt amount \$ 1,239,294 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. \$ 1,239,294	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 1,239,294
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 96.50 % B. Enter the prior year actual collection rate..... 96.50 % C. Enter the 2023 actual collection rate. 96.56 % D. Enter the 2022 actual collection rate. 97.23 % 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%. ³⁴ 96.50 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 1,284,242
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,892,095,683
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.044405 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.663986 /\$100
D50.	Disaster Line 50 (D50): Current year 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 D42. Add Line D42 and 49.	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.663986 /\$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
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	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. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 2,158,238
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,892,095,683
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.074625 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.478453 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.478453 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.663986 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.589361 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,892,095,683
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26041(d)

³⁶ Tex. Tax Code §26041(i)

³⁷ Tex. Tax Code §26041(d)

³⁸ Tex. Tax Code §2604(c)

³⁹ Tex. Tax Code §2604(c)

⁴⁰ Tex. Tax Code §26045(d)

⁴¹ Tex. Tax Code §26045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.589361 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.604881 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.051581 /\$100
	C. Subtract B from A.....	\$ 0.553300 /\$100
	D. Adopted Tax Rate.....	\$ 0.576700 /\$100
	E. Subtract D from C.....	\$ -0.023400 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 2.897,531.675
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.690879 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.147729 /\$100
	C. Subtract B from A.....	\$ 0.543150 /\$100
	D. Adopted Tax Rate.....	\$ 0.596800 /\$100
	E. Subtract D from C.....	\$ -0.053650 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 2.648,553.526
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.661423 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.661423 /\$100
	D. Adopted Tax Rate.....	\$ 0.596800 /\$100
	E. Subtract D from C.....	\$ 0.064623 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 2.312,775.116
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 1,494.584
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 1,494.584 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.051678 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.641039 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §526.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁸ 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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.541851</u> /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,892,095,683</u>
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ <u>0.017288</u> /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.044405</u> /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ <u>0.603544</u> /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

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.⁵¹

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.576700</u> /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i>. - or - If a disaster occurred prior to 2024 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 2024, complete form 50-856-a, <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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster.⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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.	
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ <u>0.000000</u> /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,370,995,161</u>
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ <u>0</u>
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,858,953,513</u>
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁵	\$ <u>0.000000</u> /\$100

⁴⁸ Tex. Tax Code §26.0128(a).

⁴⁹ Tex. Tax Code §26.063(a)(1).

⁵⁰ Tex. Tax Code §26.042(b).

⁵¹ Tex. Tax Code §26.042(f).

⁵² Tex. Tax Code §26.042(c).

⁵³ Tex. Tax Code §26.042(b).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused Increment rate).	\$ 0.641039 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.478453 /\$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax). Indicate the line number used: <u>28</u>	
Voter-approval tax rate.	\$ 0.641039 /\$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue). Indicate the line number used: <u>69</u>	
De minimis rate.	\$ 0.603544 /\$100
If applicable, enter the current year de minimis rate from Line 74.	

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

**print
here** ➡

Anna Alaniz

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)



FRIO COUNTY BUILDING MAINTENANCE DEPARTMENT

Proposed Budget
2025-2026 Fiscal Year

#	Project Description	Design Budget	% for FY 24	Adjusted Budget-DES	Funding Source-DES	Construction Budget	% for FY 24	Adjusted Budget-CST	Funding Source-CST
Building Maintenance Department									
1	Roof Replacement - Courthouse	\$0	100%	\$0	BM100-56006.5401	\$450,000	100%	\$450,000	BM100-56006.5605
2	Building Security Updates	\$0	100%	\$0	CS100-56206.5362	\$30,000	100%	\$30,000	CS100-56206.5362
3	Floor Replacement - JP #3 Office	\$0	100%	\$0	BM100-56006.5401	\$5,000	100%	\$5,000	BM100-56006.5362
4	Purchase of New Buildings: Moore R&B Modular Bldg. & Purchase Property Dilley,	\$0	100%	\$0	BM100-56006.5401	\$340,000	100%	\$340,000	BM100-56006.5605
5	Misc Projects - Unplanned Projects	\$0	100%	\$0	BM100-56006.5401	\$80,000	100%	\$80,000	BM100-56006.5362
6	Parking Lot Upgrades - JPO, JP#3, & Modular #1	\$30,000	100%	\$30,000	BM100-56006.5401	\$0	100%	\$0	BM100-56006.5362
7	All Precinct - Safety Light Project	\$0	100%	\$0	BM100-56006.5401	\$12,000	100%	\$12,000	BM100-56006.5446
8	City of Pearsall - Interlocal Agreements:	\$0	100%	\$0	BM100-56006.5401	\$10,000	100%	\$10,000	BM100-56006.5362
9	Frio County Justice Annex Renovation - <i>Cert. of Obligation</i>	\$0	100%	\$0	I&S404-50010.5675	\$3,500,000	100%	\$3,500,000	I&S404-50010.5675
10	Frio County Parks & Recs., Facility Arena - <i>Cert. of Obligation</i>	\$0	100%	\$0	I&S404-50010.5675	\$11,500,000	100%	\$11,500,000	I&S404-50010.5675
11	R&B Dilley Yard - New sewer line/septic	\$25,000	0%	\$0	BM100-56006.5401	\$75,000	0%	\$0	BM100-56006.5362
12	New Tax Office Renovation	\$0	100%	\$0	BM100-56006.5401	\$0	0%	\$0	BM100-56006.5605
13	Dilley Yard Expansion	\$0	100%	\$0	BM100-56006.5401	\$75,000	0%	\$0	BM100-56006.5605
Funding Source Item Summary:									
	Line Items	Total Cost		Proposed Budget					
	Building & Structures (100-56006.5362) =	\$95,000		\$95,000					
	Utilities (100-56006.5446) =	\$12,000		\$325,000		= Current Proposed Budget Including Total Cost			
	Consultant & Contracted (100-56006.5401) =	\$30,000		\$110,000		= Current Proposed Budget Including Total Cost (Including IT Contractor)			
	Building Improvements (100-56006.5605) =	\$790,000		\$790,000					
	Courthouse Security: Building Structures (100-56206.5362) =	\$30,000		\$30,000					
	Cert. of Obligation - Building Projects (404-50010.5675) =	\$15,000,000							

Grand Total Funding Needed: \$15,957,000

Total Transfer In Reserve \$945,000

Total General Fund Budget \$12,000

Total Funded Other Sources \$15,000,000

Legend: **Active Projects**

Planned - Unfunded Projects



FRIO COUNTY ROAD & BRIDGE DEPARTMENT

Proposed Budget 2025-2026 Fiscal Year

#	Project Description	Design Budget	% for FY 24	Adj Budget-DES	Construction Budget	% for FY 24	Adj Budget-CST
Road & Bridge Department							
1	All Precinct - Safety Lighting - <i>GENERAL FUND</i>	\$0	100%	\$0	\$12,000	100%	\$12,000
2	City of Pearsall - Interlocal Agreements:	\$5,000	100%	\$5,000	\$15,000	100%	\$15,000
3	City of Dilley - Interlocal Agreements:	\$0	100%	\$0	\$10,000	100%	\$10,000
4	CR 4757/Leona River Rd - PS&E and Bridge Replacement	\$75,000	100%	\$75,000	\$130,000	100%	\$130,000
5	Cemetery Mapping	\$40,000	100%	\$40,000	\$0	100%	\$0
6	Pond Renovations	\$0	100%	\$0	\$37,787	100%	\$37,787
7	Misc. Projects - Unplanned Bridge Projects	\$0	100%	\$0	\$50,000	100%	\$50,000
8	On-Call Engineering Services	\$75,000	100%	\$75,000	\$0	100%	\$0
9	CR 3000/Keystone Rd. - Drainage Study and PS&E	\$75,000	0%	\$0	\$150,000	7%	\$10,507
10	Fireman's Park & Basketball Courts - Overhead shades	\$0	0%	\$0	\$60,000	100%	\$60,000
11	CR 4603/Barbra St. & CR 4604/Russel Rd - Drainage Study & PS&E	\$63,193	64%	\$40,444	\$25,000	100%	\$25,000
12	CR 4670/Hugo Rd. & CR 4675/Good Rd. - Drainage Study & PS&E	\$86,771	100%	\$86,771	\$2,600,000	0%	\$0
13	Countywide - Bridge Repair Contract	\$75,000	0%	\$0	\$250,000	0%	\$0
14	CR 3300/S. Goldfinch Rd - PS&E and roadway re-construction and drainage improvements	\$858,554	0%	\$0	\$3,720,626	0%	\$0
15	CR 4715/Pancho Garcia Rd - PS&E and roadway re-construction and drainage improvements	\$367,687	0%	\$0	\$1,593,413	0%	\$0
16	CR 4425/Derby Rd. - Derby Subdivision; New Construction w/Seal Coat (2CST)	\$0	0%	\$0	\$20,000	0%	\$0
17	CR 3871/Hindes Rd - Bridge Rehabilitation	\$129,182	0%	\$0	\$559,818	0%	\$0
18	CR 3715/Schorp Rd - Roadway Reconstruction	\$1,106,264	0%	\$0	\$4,794,136	0%	\$0
19	CR 2875/Hays Rd - Roadway Reconstruction	\$0	0%	\$0	\$450,000	0%	\$0
20	CR 1100 - Seal coat (2CST)	\$0	100%	\$0	\$25,000	100%	\$25,000
21	CR 4538/Divot Rd. - New Construction w/base	\$0	100%	\$0	\$70,000	100%	\$70,000
22	CR 1056/Horizon West Rd, CR 1143/Armadillo Rd, and CR 1001/Nolan Rd tributary to Buck Creek - Drainage Improvements	\$0	100%	\$0	\$400,000	100%	\$400,000
23	CR 1520/Tehuacana Rd. - Drainage Study & PS&E	\$0	100%	\$0	\$100,000	100%	\$100,000
24	City of Pearsall: Work Order # 2 Power Plant Rd. - Safety Lighting - General Fund	\$5,000	100%	\$5,000	\$10,000	100%	\$10,000
25	City of Pearsall: Work Order # 3 Drainage Improvements	\$0	100%	\$0	\$20,000	100%	\$100,000

26	Seal Coat Program:						
Pct. 1	CR 4243/Trevino Road - base & seal coat (2CST)	\$0	100%	\$0	\$60,000	100%	\$60,000
	CR 4229 / Siller Road Reconstruction base	\$0	100%	\$0	\$45,000	100%	\$45,000
Pct. 2	CR 2000/Sand Hollow Rd - Roadway Reconstruction, seal coat (2CST)	\$0	100%	\$0	\$90,000	100%	\$90,000
	CR 2863/Cude Rd. - Reconstruction (mill & base), drainage improvements, and seal coat (2CST)	\$0	100%	\$0	\$130,000	100%	\$130,000
	CR 2015/Nail Rd. - Seal coat (2CST)	\$0	100%	\$0	\$85,000	100%	\$85,000
	Precinct 2 - Reconstruction (mill & base), drainage improvements, and seal coat (2CST)	\$0	100%	\$0	\$150,000	100%	\$150,000
Pct. 3	CR 1056/Horizon West - Seal coat (2CST)	\$0	100%	\$0	\$125,000	100%	\$125,000
	CR 1151/JP Gonzales Rd - seal coat (2CST)	\$0	100%	\$0	\$40,000	100%	\$40,000
	CR 1001/Nolan Rd. - Reconstruction (mill & base) seal coat (2CST)	\$0	100%	\$0	\$90,000	100%	\$90,000
Pct. 4	CR 4675/Good Rd. - Reconstruction (mill & base), drainage improvements, and seal coat (2CST)	\$0	100%	\$0	\$63,000	100%	\$63,000
	CR 4614/Cude Rd. - Reconstruction (mill & base), drainage improvements, and seal coat (2CST)	\$0	100%	\$0	\$95,000	100%	\$95,000
	Hilltop Subdivision: CR 4600, CR 4601, CR 4602, CR 4603, CR 4605, (mill & base) seal coat (2CST)	\$0	100%	\$0	\$207,900	100%	\$207,900
	Misc. Projects - Unplanned Projects - Cover Project Overages	\$0	100%	\$0	\$50,000	100%	\$50,000
27	Drainage Improvements (i.e. culverts, safety end treatments (SETs), delineators, and concrete repairs):	\$0	100%	\$0	\$100,000	100%	\$100,000
28	Countywide - Herbicide Program	\$0	100%	\$0	\$30,000	100%	\$30,000
29	Countywide - Traffic Management Improvements (i.e. speed humps, barriers, flashers, etc.)	\$0	100%	\$0	\$40,000	100%	\$40,000
30	Countywide - Roadside Signing	\$0	100%	\$0	\$50,000	100%	\$50,000
Funding Source Item Summary:							
	Consultant & Contracts (200-50000.5401) =	\$195,000					
	General Contractors (200-50000.5400) =	\$242,787					
	Road Materials (201-50000.5232) =	\$1,230,900					

Legend: Active Projects
Planned - Unfunded Projects
Projects Specific To R&B Budgeted Line Items

R&B TRANSFER IN PROJECTS \$262,887
FM Lateral TRANSFER IN - ROAD MATERIAL \$423,706
TOTAL TRANSFER IN ROAD & BRIDGE & FM LATERAL \$686,593

Frio County ARPA Budget 2025 - 2026

Account Codes	Budget Description	Budget Amount		YTD Expenditures	Balances
		2025	2026		
126/50000.5311	Economic Development				
	Consulting: Grant Writer	\$	4,000.00	\$	-
	Subtotal	\$	4,000.00	\$	-
126/50000.5312	Public Safety/Mental Health				
	Law Enforcement: In-Car Radios x 18	\$	1,447.19	\$	-
	District Court Design: Amended	\$	57,000.00	\$	-
	Subtotal	\$	58,447.19	\$	-
	Non - Profit Contributions				
126/50000.5320	CASA Contribution	\$	10,000.00	\$	-
126/50000.5321	Food Bank Contribution	\$	25,000.00	\$	-
126/50000.5322	Children's Advocacy Center	\$	10,000.00	\$	-
126/50000.5324	Frio Friends of Family	\$	7,500.00	\$	-
126/50000.5388	Alamo Regional Transit	\$	10,000.00	\$	-
126/50000.5389	Community Council of SO TX	\$	1,000.00	\$	-
126/50000.5395	Meals on Wheels	\$	6,000.00	\$	-
126/50000.5396	Frio Co Jr. Live Stock	\$	20,000.00	\$	-
126/50000.5397	Pearsall Chamber of Commerce	\$	2,500.00	\$	-
	Subtotal	\$	92,000.00	\$	-
	GRAND TOTAL	\$	154,447.19	\$	-
					\$ 154,447.19