

Howard County Fiscal Year 2023-2024 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$57,874, which is a 0.27 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 \$65,257.00.

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

FOR: JUDGE RANDY JOHNSON COMMISSIONER EDDILISA RAY
COMMISSIONER CASH BERRY COMMISSIONER DOUG WAGNER

AGAINST:

PRESENT and not voting:

ABSENT: COMMISSIONER JIMMIE LONG

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0.208716/100	\$0.238916/100
No-New-Revenue Tax Rate:	\$0.208716/100	\$0.220452/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.202193/100	\$0.212458/100
Voter-Approval Tax Rate:	\$0.221566/100	\$0.238916/100
Debt Rate:	\$0.007232/100	\$0.007994/100

Total debt obligation for Howard County secured by property taxes: \$710,500

Howard County, Texas

Fiscal Year 2023-24

Budget

Howard County, Texas
2023-24 Budget

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Source: Tax Assessor Collector	



Randy S. Johnson
Howard County Judge
300 S. Main St., Ste. 207
Big Spring, Texas 79720
432-264-2202

Members of the Howard County Commissioners' Court and our Auditor's office went through another round of formal training in April of 2023. This marked the official starting point of our budget creation process. The fiscal year starts October 1, 2023. That timeline represents six months of detailed work with many budget workshops and behind the scenes number-crunching. The result of all that time and effort by many people is this budget.

The Bible states in Proverbs 15:22 that "Plans fail for lack of counsel, but with many advisors they succeed." I'm proud to say that many people have had input in this budget process. That doesn't mean everyone got what they wanted. It does mean that the commissioners have listened and considered and debated ... with the hopeful outcome that this budget will set the stage for another successful year in fulfilling the responsibilities that fall to the Howard County governmental offices.

The Court's budget holds to the "No new revenue" tax rate. I expect that this tax rate will once again have Howard County taxing at one of the lowest tax rates in the State. By my calculations, we were the 13th lowest out of 254 counties in Texas and expect to be about the same again this coming year.

Thanks belong to everyone who has worked to make this an efficiently run arm of government. Thanks to the tax payers of Howard County who fund the various services that are provided through county government. May God bless Howard County and the great State of Texas.

Randy Johnson
Howard County Judge
August 2023

HOWARD COUNTY, TEXAS
ELECTED OFFICIALS

COMMISSIONERS' COURT

Randall Johnson, Judge
Eddilisa Ray, Commissioner Pct. 1
Cash Berry, Commissioner Pct. 2
Jimmie Long, Commissioner Pct. 3
Douglas Wagner, Commissioner Pct. 4

DISTRICT JUDGE, 118TH DISTRICT COURT

Shane Seaton

DISTRICT ATTORNEY

Joshua Hamby

DISTRICT CLERK

Joanna Gonzales

JUSTICES OF THE PEACE

Angela Griffin, Pct. 1-1
Mike Averette, Pct. 1-2
Kandi Campbell, Pct. 2-1

SHERIFF

Stan Parker

COUNTY ATTORNEY

Lindsay Wilkerson

COUNTY CLERK

Brent Zitterkopf

TAX ASSESSOR-COLLECTOR

Tiffany Sayles

TREASURER

Sharon Adams

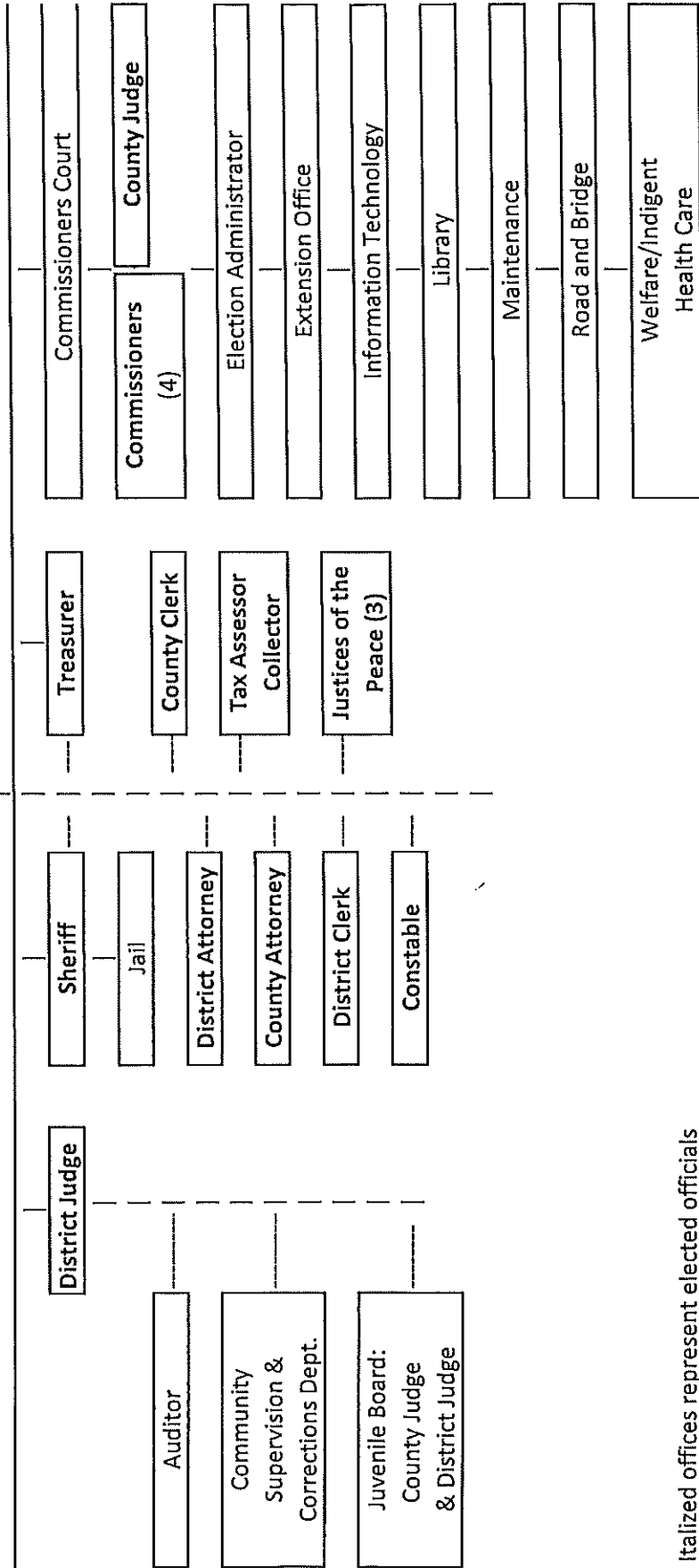
CONSTABLE

Kneel Stallings

WWW.CO.howard.tx.us

HOWARD COUNTY ORGANIZATIONAL CHART

COUNTY VOTERS



Italicized offices represent elected officials

AN ORDER LEVYING A TAX RATE
FOR THE COUNTY OF HOWARD
FOR THE TAX YEAR 2023

BE IT ORDAINED AND ORDERED by the Commissioners' Court of Howard County that:

We, the Commissioners of Howard County do hereby levy or adopt the tax rate on each \$100 worth of property located within the County of Howard, made taxable by law, for the tax year 2023, as follows:

Debt Service

Interest & Sinking Fund .007232

Maintenance & Operations (M&O)

General Fund .151484

Road & Bridge Fund .033284

Special Road & Bridge Fund .016716

Total Maintenance & Operations .201484

Total Tax Rate .208716

WHEREAS, these funds are necessary and appropriate for the funding of the 2023-24 Howard County budget, and

WHEREAS, said budget has been heretofore regularly adopted by the Commissioners of Howard County,

IT IS HEREBY RESOLVED, by affirmative vote of the Commissioners of Howard County, TX, at a regular meeting held in the Commissioners' Courtroom of the Howard County Courthouse in Big Spring, TX on the 28nd day of August, 2023.

The Howard County Tax Office is hereby authorized to assess and collect the taxes of Howard County.

PASSED, ADOPTED AND APPROVED this day.

Aug 28, 2023

Date
Eddilisa Ray

Eddilisa Ray, Commissioner Precinct #1

Absent

Jimmie Long, Commissioner Precinct #3

Randy Johnson
Randy Johnson, County Judge

Cash Berry
Cash Berry, Commissioner Precinct #2

Douglas Wagner
Douglas Wagner, Commissioner Precinct #4

test: Brent Zitterkopf

Brent Zitterkopf, County Clerk

HOWARD COUNTY, TEXAS
2023-24 BUDGET
TAX RATE HISTORY

YEAR	GENERAL FUND	ROAD AND BRIDGE FUND	ROAD AND BRIDGE SPECIAL FUND	DEBT SERVICE FUND	TOTAL (Per \$100 of Value)
1987-88	0.190000	0.120000	0.000000	0.000000	0.310000
1988-89	0.220000	0.090000	0.000000	0.000000	0.310000
1989-90	0.278100	0.050000	0.000000	0.000000	0.328100
1990-91	0.232800	0.095000	0.000000	0.000000	0.327800
1991-92	0.264360	0.095000	0.000000	0.000000	0.359360
1992-93	0.321500	0.060000	0.000000	0.000000	0.381500
1993-94	0.304990	0.105000	0.000000	0.000000	0.409990
1994-95	0.353240	0.090000	0.000000	0.000000	0.443240
1995-96	0.362810	0.010000	0.090000	0.012140	0.474950
1996-97	0.413530	0.010000	0.028130	0.013050	0.464710
1997-98	0.397030	0.005000	0.045000	0.011870	0.458900
1998-99	0.377640	0.005000	0.063500	0.012760	0.458900
1999-00	0.394270	0.005000	0.045000	0.014630	0.458900
2000-01	0.384980	0.005000	0.045000	0.013920	0.448900
2001-02	0.339380	0.005000	0.065000	0.011360	0.420740
2002-03	0.416260	0.005000	0.040000	0.012320	0.473580
2003-04	0.491860	0.005000	0.040000	0.013140	0.550000
2004-05	0.496840	0.005000	0.040000	0.011530	0.553370
2005-06	0.492280	0.005000	0.040000	0.008180	0.545460
2006-07	0.403730	0.039150	0.035850	0.009140	0.487870
2007-08	0.415390	0.029150	0.035850	0.007478	0.487868
2008-09	0.396347	0.060000	0.032916	0.046991	0.536254
2009-10	0.471103	0.042526	0.037474	0.027553	0.578656
2010-11	0.404558	0.040000	0.034268	0.043580	0.522406
2011-12	0.349255	0.022200	0.028852	0.036413	0.436720
2012-13	0.244000	0.035393	0.025080	0.025527	0.330000
2013-14	0.259827	0.042320	0.027680	0.030001	0.359828
2014-15	0.206618	0.042693	0.027307	0.024069	0.300687
2015-16	0.261513	0.052171	0.033829	0.024372	0.371885
2016-17	0.317580	0.058406	0.041594	0.022420	0.440000
2017-18	0.314459	0.058925	0.041075	0.025541	0.440000
2018-19	0.226185	0.045040	0.029960	0.026839	0.328024
2019-20	0.216074	0.036923	0.028077	0.022091	0.303165
2020-21	0.218585	0.036923	0.028077	0.015977	0.299562
2021-22	0.216505	0.072619	0.027381	0.011040	0.327545
2022-23	0.150922	0.061098	0.018902	0.007994	0.238916
2023-24	0.151484	0.033284	0.016716	0.007232	0.208716

The Texas Constitution sets the following rate limits:

1. \$0.30/\$100 for farm-to-market roads or flood control (Article VIII, Section 1-a, Texas Constitution.)
2. \$0.80/\$100 for general fund, permanent improvement fund, road and bridge fund and jury fund (Article VIII, Section 9, Texas Constitution); and
3. \$0.15/\$100 for the maintenance of public roads, commonly referred to as the special road and bridge fund (Article VIII, Section 9, Texas Constitution).

**CURRENT TAXES - REVENUE ESTIMATE
2023-2024 BUDGET**

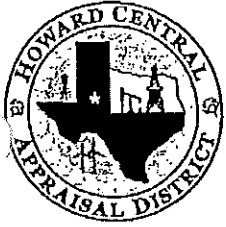
Total Certified Taxable Value	10,447,463,860.00
Total NNR Tax Rate	0.208716
NNR Tax Rate PER \$100 OF VALUE	0.00208716
Taxes to be Levied	21,805,528.67
Less: Uncollectable of 3%	654,165.86
Estimated Collections of Current Taxes	<u>21,151,362.81</u>

Revenue by fund

General
I&S (Debt Service)
R&B: Special
R&B

Rates	100% Collection	97% Collection
0.151484	15,826,236.15	15,351,449.07
0.007232	755,560.59	732,893.77
0.016716	1,746,398.06	1,694,006.12
0.033284	3,477,333.87	3,373,013.86
	\$ 21,805,528.67	\$ 21,151,362.81

20,418,469



HOWARD CENTRAL APPRAISAL DISTRICT

Clarissa Teichman, RPA
Chief Appraiser

Jackie Olson, Auditor
Howard County
PO Box 1949
Big Spring, Texas 79721

I, Clarissa Teichman, Chief Appraiser of Howard County do hereby swear and certify that the values listed below are true and correct as the taxable values of the tax unit listed below:

Howard County

Net Taxable Value Certifiable

\$ 10,332,160,952

New Value

\$ 31,265,753

Value Remaining in Protest

\$ 115,302,908

*Plus val.
incl in
10,332,160 -
10,447,463,860*

Certified on this the 24th day of July, 2023

Clarissa Teichman, Chief Appraiser

Debt Service Schedule
2016-2033

shaded = Paid

Date	Outstanding Debt				The Bonds					Fiscal	
	Principal	Coupon	Interest	Total P+I	Total	Principal	Coupon	Interest	Total P+I	Total	Total
2/15/16	\$ 360,000.00	4.00%	\$ 22,500.00	\$ 382,500.00		\$ 75,000	2.00%	\$ 120,142.78	\$ 195,142.78		
8/15/16			15,300.00	15,300.00	397,800.00			158,262.50	158,262.50	353,405.28	751,205.28
2/15/17	375,000.00	4.00%	15,300.00	390,300.00		35,000.00	2.00%	158,262.50	193,262.50		
8/15/17			7,800.00	7,800.00	398,100.00			157,912.50	157,912.50	351,175.00	749,275.00
2/15/18	390,000.00	4.00%	7,800.00	397,800.00	397,800.00	35,000.00	2.00%	157,912.50	192,912.50		
8/15/18								157,562.50	157,562.50	350,475.00	748,275.00
2/15/19						440,000.00	3.00%	157,562.50	597,562.50		
8/15/19								150,962.50	150,962.50	748,525.00	748,525.00
2/15/20						455,000.00	3.00%	150,962.50	605,962.50		
8/15/20								144,137.50	144,137.50	750,100.00	750,100.00
2/15/21						475,000.00	3.50%	144,137.50	619,137.50		
8/15/21								135,825.00	135,825.00	754,962.50	754,962.50
2/15/22						485,000.00	3.50%	135,825.00	620,825.00		
8/15/22								127,337.50	127,337.50	748,162.50	748,162.50
2/15/23						505,000.00	3.50%	127,337.50	632,337.50		
8/15/23								118,500.00	118,500.00	750,837.50	750,837.50
2/15/24						520,000.00	3.50%	118,500.00	638,500.00		
8/15/24								109,400.00	109,400.00	747,900.00	747,900.00
2/15/25						540,000.00	3.50%	109,400.00	649,400.00		
8/15/25								99,950.00	99,950.00	749,350.00	749,350.00
2/15/26						560,000.00	3.50%	99,950.00	659,950.00		
8/15/26								90,150.00	90,150.00	750,100.00	750,100.00
2/15/27						580,000.00	3.50%	90,150.00	670,150.00		
8/15/27								80,000.00	80,000.00	750,150.00	750,150.00
2/15/28						600,000.00	4.00%	80,000.00	680,000.00		
8/15/28								68,000.00	68,000.00	748,000.00	748,000.00
2/15/29						625,000.00	4.00%	68,000.00	693,000.00		
8/15/29								55,500.00	55,500.00	748,500.00	748,500.00
2/15/30						655,000.00	4.00%	55,500.00	710,500.00		
8/15/30								42,400.00	42,400.00	752,900.00	752,900.00
2/15/31						680,000.00	4.00%	42,400.00	722,400.00		
8/15/31								28,800.00	28,800.00	751,200.00	751,200.00
2/15/32						705,000.00	4.00%	28,800.00	733,800.00		
8/15/32								14,700.00	14,700.00	748,500.00	748,500.00
2/15/33						735,000.00	4.00%	14,700.00	749,700.00	749,700.00	749,700.00
	\$ 1,125,000		\$ 68,700.00	\$ 1,193,700.00	\$ 1,193,700.00	8,705,000.00		3,598,942.78	12,303,942.78	12,303,942.78	13,497,642.78

Checks issued for above payments are made payable to: Amegy Bank

During 2008 the County issued \$11,570,000 in general obligation bonds to finance the construction and equipping of a new Jail and the acquisition of a site thereof with interest rates of 4.0% to 5.0%. In 2015 the County issued \$8,705,000 in refunding bonds with interest rates of 2.0% to 4.0%.

Budget Summary

	Governmental Fund Types								Proprietary Fund Type	
	Special Revenue							Debt	Internal	
	100	150	170	190	220	233	601	850		
	General	Road & Bridge	Law Library	Indigent Health Care	Court-house Security	Tobacco Settlement	Other Special Revenue Funds Combined	Interest & Sinking	Equipment Operating	TOTAL ALL FUNDS
Estimated Cash Balance 10/01/23	\$ 12,250,000	\$ 4,300,000	\$ 9,500	\$ -	\$ 43,000	\$ 5,000,000	\$ 6,463,826	\$ 38,000	\$ 1,800,000	\$ 29,904,326
Revenue:										
Taxes	15,646,449	5,202,020						753,894		21,602,363
License and permits	5,450	643,000								648,450
Intergovernmental	1,106,648	50,250				1,300,000	1,194,621			3,651,519
Charges for services	1,311,830		17,700		31,200		411,793			1,772,523
Fines and fees	374,005									374,005
Misc./Interest on Invest.	677,902	45,000	380		32	139,000	76,767	100	80,000	1,019,171
Total Revenue	19,122,284	5,940,270	18,080		31,232	1,439,000	1,683,171	753,994	80,000	29,068,031
	100	150	170	190	220	233		601	850	
Expenditures:										
Judicial	3,250,742						466,965			3,717,707
General administration	777,948				116,979		4,604,468			5,499,395
Elections	357,797									357,797
Financial administration	1,610,549									1,610,549
Courthouse and other county buildings	781,213									781,213
Nondepartmental	2,629,205									2,629,205
Contributions to Others	1,194,696									1,194,696
Public Safety	7,923,509									7,923,509
Indigent Health Care/Welfare	12,040			1,901,490						1,913,530
Conservation of Natural Resources	126,550									126,550
Libraries	627,317		26,856							654,173
Road maintenance		4,717,991								4,717,991
Equipment maintenance/operations									3,173,194	3,173,194
Service								748,500		748,500
Capital Outlay	189,150					5,149,000	2,760,000			8,098,150
Other/Court Costs							400,000			400,000
Total Expenditures	19,480,716	4,717,991	26,856	1,901,490	116,979	5,149,000	8,231,433	748,500	3,173,194	43,546,159
Transfers In/Charges to Other Departments:										
From General to Indigent Health Care	(1,901,490)									(1,901,490)
From General to Courthouse Security	(50,500)									(50,500)
From General to Equipment Operating	(554,000)									(554,000)
From General to Tobacco Settlement	(250,000)									(250,000)
From General to Spec. Revenue SRO	(23,573)									(23,573)
From General to Fund #223	(120,000)						20,000			(100,000)
From Road & Bridge to Equipment Operating		(1,900,000)							1,900,000	
From Court Costs to General							(18,000)			(18,000)
Transfers out/Charges by other departments:										
To General from Court Costs	18,000									18,000
To Tobacco Settlement from General						250,000				250,000
To Equipment Operating from General									554,000	554,000
To Equipment Operating from R&B										
To Indigent Health from General				1,901,490						1,901,490
To Radio Sys Fund from Tobacco										
To Special Revenue from General							(23,573)			(23,573)
To Courthouse Security from General					50,500					50,500
Total Transfers In/Charges	(2,881,563)	(1,900,000)	-	1,901,490	50,500	250,000	125,573	-	2,454,000	
Estimated Cash Balance 9/30/2024	\$ 9,010,005	\$ 3,622,279	\$ 724	\$ -	\$ 7,763	\$ 1,540,000	\$ 41,137	\$ 43,494	\$ 1,180,806	\$ 16,426,198

Governmental Fund T								
Special Revenue								
	221	222	223	224	226	227	228	229
	Justice			Local		Records	Records	Vital Rec.
	Court	Specialty	Court	Truancy	Child	Management	Archive	Preservation
	Building	Court	Reporter	Prevention	Abuse	(District	(County	(County
	Security	(Court Costs)	Service	Diversion	Prevention	Clerk)	Clerk)	Clerk)
	\$ 45,000	\$ 13,000	\$ -	\$ 33,000	\$ 5,800	\$ 45,000	\$ 800,000	\$ 25,000
	221	222	223	224	226	227	228	229
Revenue:								
Taxes								
License and permits								
Intergovernmental								
Charges for services	168	3,765	15,620	6,818	68	11,800	80,910	3,700
Fines and fees								
Interest and miscellaneous	1,400	10	445	35	130	451	29,000	500
Total Revenue	1,568	3,775	16,065	6,853	198	12,251	109,910	4,200
	221	222	223	224	226	227	228	229
Expenditures:								
Judicial								
General administration	46,558		36,065	39,000	5,000	57,000	900,000	29,000
Elections								
Financial administration								
Courthouse and other county buildings								
Nondepartmental								
Contributions to Others								
Public Safety								
Indigent Health Care/Welfare								
Conservation of Natural Resources								
Libraries								
Road maintenance								
Equipment maintenance/operations								
Debt service								
Capital Outlay								
Other								
Total Expenditures	46,558		36,065	39,000	5,000	57,000	900,000	29,000
Transfers In/Charges to Other Departments:								
From General to Indigent Health Care								
From General to Courthouse Security								
From General to Equipment Operating								
From General to Tobacco Settlement								
From General to Spec. Revenue SRO								
From General to Fund #223			20,000					
From Road & Bridge to Equipment Operating								
From Court Costs to General								
Transfers out/Charges by other departments:								
To General from Court Costs								
To Tobacco Settlement from General								
To Equipment Operating from General								
To Equipment Operating from R&B								
To Indigent Health from General								
To Radio Sys Fund from Tobacco								
To Special Revenue from General								
To Courthouse Security from General								
Total Transfers In/Charges			20,000					
	\$ 10	\$ 16,775	\$ 1	\$ 853	\$ 998	\$ 251	\$ 9,910	\$ 200

Types											
230	231	232	234	235	236	237	238	239	241	242	243
Records Management (CC Doc.Fil.)	Records Management (Court Fees)	Juvenile Delinquency Prevention	Justice Court Technology	Records Technology (Archiving)	Alternative Dispute Resolution	County Court Technology	District Court Technology	District Court Archives	District Court Presv	District Court Presv	County Court Presv
\$ 730,000	\$ 40,000	\$ 26	\$ 8,000	\$ 13,000	\$ 28,000	\$ 3,700	\$ 2,000	\$ 18,000	\$ 22,000	\$ 8,500	
230	231	232	234	235	236	237	238	239	241	242	243
107,000	5,314		5,900	335	10,800	540	271	135	280		
15,000	675	1	300	200	460	60	36	485	353	150	
122,000	5,989	1	6,200	535	11,260	600	307	620	633	150	
230	231	232	234	235	236	237	238	239	241	242	243
852,000	45,989	26	13,438	13,535	39,260	4,300	2,300	18,620	22,633	8,600	
852,000	45,989	26	13,438	13,535	39,260	4,300	2,300	18,620	22,633	8,600	

Revenues

GENERAL FUND
REVENUES

Types of Revenue	Acct Number	2021-22 Actual	2022-23 Estimated	2023-24 Approved
Taxes:				
Current	100-315-01000	\$ 12,220,699	\$ 12,752,887	\$ 15,351,449
Delinquent	100-315-01100	327,753	165,000	165,000
Penalty and Interest	100-315-01200	219,462	130,000	130,000
Total Taxes		<u>12,767,914</u>	<u>13,047,887</u>	<u>15,646,449</u>
License and Permits:				
Alcoholic Beverage	100-325-01500	7,633	9,700	5,450
Intergovernmental:				
Tax Abatement Fees	100-331-02100	132,000	132,000	132,000
State- Mixed Drink	100-331-02400	56,939	52,500	60,000
State- salary supp. (Co Judge/Attny)	100-331-03180	53,200	53,200	53,200
State-Juror Reimb	100-331-03181	4,590	1,300	10,000
State-excess contribution	100-331-03190	-	4,000	-
State-indigent defense	100-331-03100	31,551	30,000	30,000
State-SAVNS Grant	100-331-03101	18,617	18,616	17,531
State-Sheriff grant	100-331-03110	-	-	-
State-Interlibrary Loan Lends Grant	100-331-03201	4,323	1,000	720
State-capital credits	100-331-03202	5,931	3,000	2,000
State-witness reimb	100-331-03390	2,488	-	1,000
State-elections grant	100-331-03090	-	-	-
Out of county commitments	100-331-03121	1,000	-	-
Jail SSA incentive payments	100-331-03130	-	-	-
Library Grant	100-331-03250	-	-	-
City-Joint Law Enforcement Center	100-331-03401	511,820	500,000	545,000
911--Dispatchers	100-331-03410	91,752	86,500	119,000
Mineral Lease	100-331-03411	67,554	25,000	67,500
Other Counties-DPS secretary	100-331-03421	20,940	25,000	23,930
D A Employee Salary Supplement	100-331-03170	28,614	29,692	29,692
Martin & Glasscock Co.-court coord.	100-331-03070	11,995	15,075	15,075
Total Intergovernmental		<u>1,043,314</u>	<u>976,883</u>	<u>1,106,648</u>

GENERAL FUND
REVENUES

Types of Revenue	Acct Number	2021-22 Actual	2022-23 Estimated	2023-24 Approved
Charges for Services:				
Sheriff	100-341-03151	66,512	63,400	51,310
County Judge	100-341-03000	3,090	3,900	760
County Attorney	100-341-03310	3,831	4,150	2,650
County Clerk	100-341-03430	557,034	523,425	412,065
County Court - jury	100-345-04000	2,573	1,500	2,800
Tax Assessor-Collector	100-341-03510	678,201	627,375	722,700
District Clerk	100-341-03660	92,552	88,310	73,370
District Clerk Jury	100-345-04120	3,694	3,095	3,835 ✓
Elections - reimb.	100-341-03831	16,797	-	-
Subdivision Fees	100-341-03901	-	-	1,000 ✓
APO- attorney	100-341-03750	7,416	7,000	11,000 ✓
Justices of Peace-jury	100-345-04210	165	159	340 ✓
Library	100-365-03811	14,758	14,250	12,700
On-Site Sewage Inspection	100-365-03900	13,700	9,100	17,300
Total Charges for Services		1,460,323	1,345,664	1,311,830
Fines:				
County Court	100-351-04000	63,392	55,000	54,800
Justice of Peace 1-1	100-351-04520	105,655	102,700	106,055
Justice of Peace 1-2	100-351-04620	102,788	97,940	91,250
Justice of Peace 2-1	100-351-04720	48,836	40,250	42,800
District Court	100-351-04800	86,019	95,000	76,600
Library	100-351-04900	2,112	1,700	2,500
Total Fines		408,802	392,590	374,005
Miscellaneous:				
Interest on Investments/Bank Accts.	100-365-05501	123,239	44,000	531,860
Insurance claims	100-365-05630	-	-	-
Tax Appraisal rent	100-365-05660	19,200	19,200	19,200
Tax Appraisal- return of contributions		28,030		
Health Insurance Surplus Distribution	100-365-05620	62,064	-	-
Unemployment Refund	100-365-05625	-	-	-
Jail Pay Phones	100-365-05590	46,912	45,000	53,000
Workers Comp reimb	100-365-05550	6,733	-	-
Wellness Coord	100-365-05601	1,275	1,275	1,275
Airport Rentals	100-365-05691	45,000	54,000	54,000
Sale of Equipment	100-365-05670	983	100	300
Notary Fees	100-365-03810	-	-	-
Echols Tower Lease	100-365-05692	12,849	12,880	13,267
Sale of Property	100-365-05720	-	100	-
Election Ofc		754	-	-
Miscellaneous	100-365-05600	14,971	5,000	5,000
Total Miscellaneous		362,010	181,555	677,902
Transfers In (court costs)	100-999-09998	-	18,000	18,000
TOTAL GENERAL FUND		\$ 16,049,996	\$ 15,972,279	\$ 19,140,284

ROAD AND BRIDGE FUND
REVENUES

Types of Revenue	Acct Number	2021-22 Actual	2022-23 Estimated	2023-24 Approved
Taxes:				
Current	150-315-01000	\$ 5,645,820	\$ 6,759,989	\$ 5,067,020
Delinquent	150-315-01100	151,418	80,000	80,000
Penalty and Interest	150-315-01200	101,389	55,000	55,000
Total Taxes		<u>5,898,627</u>	<u>6,894,989</u>	<u>5,202,020</u>
License and Permits:				
Motor Vehicles	150-325-02000	615,750	360,000	360,000
Motor Vehicles - \$10 fee	150-325-02050	-	230,000	243,000
Permits	150-325-02070	90,400	80,000	40,000
Total License and Permits		<u>706,150</u>	<u>670,000</u>	<u>643,000</u>
Intergovernmental:				
Road Grant	150-331-03110	4,520,268	1,433,676	-
Weight Fees	150-331-02280	61,799	52,000	30,000
Lateral Road	150-331-02600	20,264	20,510	20,250
Total Intergovernmental		<u>4,602,331</u>	<u>1,506,186</u>	<u>50,250</u>
Miscellaneous:				
Interest on Investments	150-365-05500	27,641	12,000	45,000
Miscellaneous	150-365-05600	-	-	-
Total Miscellaneous		<u>27,641</u>	<u>12,000</u>	<u>45,000</u>
TOTAL ROAD AND BRIDGE		<u>\$ 11,234,749</u>	<u>\$ 9,083,175</u>	<u>\$ 5,940,270</u>

LAW LIBRARY FUND
REVENUES

Types of Revenue	Acct Number	2021-22 Actual	2022-23 Estimated	2023-24 Approved
Charges for Services:				
County Court	170-341-04000	\$ 10,325	\$ 9,120	\$ 7,300
District Court	170-341-04100	12,984	10,900	10,400
Interest	170-365-05500	94	25	380
TOTAL LAW LIBRARY FUND		<u>\$ 23,403</u>	<u>\$ 20,045</u>	<u>\$ 18,080</u>

INDIGENT HEALTH CARE FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Miscellaneous:				
Miscellaneous	190-365-05600	\$ -	\$ -	\$ -
Total Miscellaneous		-	-	-
Transfers-in				
General Fund	190-999-09999	157,500	1,627,568	1,901,490
TOTAL INDIGENT HEALTH CARE FUND		\$ 157,500	\$ 1,627,568	\$ 1,901,490

COURTHOUSE SECURITY FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Charges for Services:				
County Court	220-341-03400	\$ 18,150	\$ 16,300	\$ 16,600
District Clerk Civil	220-341-03600	7,122	4,800	7,000
District Clerk Criminal	220-341-03610	-	800	600
Justice of Peace 1-1	220-341-04500	3,383	3,100	3,000
Justice of Peace 1-2	220-341-04600	2,564	2,450	2,700
Justice of Peace 2-1	220-341-04700	1,732	1,400	1,300
Total Charges for Services		32,951	28,850	31,200
Miscellaneous:				
Interest on Investments	220-365-05500	27	27	32
Transfer from Other Funds	220-365-00998	60,000	70,500	50,500
Total Miscellaneous		60,027	70,527	50,532
TOTAL COURTHOUSE SECURITY FUND		\$ 92,978	\$ 99,377	\$ 81,732

JUSTICE COURT BUILDING SECURITY FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Charges for Services:				
Justice of Peace 1-1	221-341-04500	\$ 57	\$ 65	\$ 70
Justice of Peace 1-2	221-341-04600	70	75	38
Justice of Peace 2-1	221-341-04700	70	58	60
Total Charges for Services		<u>197</u>	<u>198</u>	<u>168</u>
Miscellaneous:				
Interest on Investments	221-365-05500	305	140	1,400
TOTAL JUSTICE COURT BUILDING SECURITY FUND		<u>\$ 502</u>	<u>\$ 338</u>	<u>\$ 1,568</u>

SPECIALTY COURT FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Charges for Services:				
Court Costs-County Clerk fees	222-341-03430	\$ 2,150	\$ 1,830	\$ 2,500
Court Costs-District Clerk fees	222-341-03670	1,196	1,200	1,265
Total Charges for Services		<u>3,346</u>	<u>3,030</u>	<u>3,765</u>
Miscellaneous:				
Interest on Investments	222-365-05500	9	8	10
TOTAL SPECIALTY COURT FUND		<u>\$ 3,355</u>	<u>\$ 3,038</u>	<u>\$ 3,775</u>

COURT REPORTER SERVICE FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Charges for Services:				
Court Costs-County Clerk	223-341-03430	\$ 7,717	\$ 6,800	\$ 6,400
Court Costs-District Clerk	223-341-03670	9,364	7,900	9,220
Total Charges for Services		17,081	14,700	15,620
Miscellaneous:				
Interest on Investments	223-365-05500	182	50	445
Transfer from General Fund	223-999-09999	-	-	20,000
Total Miscellaneous		182	50	20,445
TOTAL COURT REPORTER SVC FUND		\$ 17,263	\$ 14,750	\$ 36,065

LOCAL TRUANCY PREVENTION & DIVERSION FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Charges for Services:				
Court Costs-JP 1-1	224-351-05030	\$ 3,246	\$ 2,975	\$ 2,950
Court Costs-JP 1-2	224-351-05040	2,373	2,250	2,638
Court Costs-JP 2	224-351-05050	1,536	1,270	1,230
Total Charges for Services		7,155	6,495	6,818
Miscellaneous:				
Interest on Investments	224-365-05500	40	40	35
TOTAL TRUANCY PREVENTION & DIVERSION FUND		\$ 7,195	\$ 6,535	\$ 6,853

CHILD ABUSE PREVENTION FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
District Court	226-341-03610	\$ 400	\$ 450	\$ 68
Interest on Investments	226-365-05500	30	8	130
TOTAL CHILD ABUSE PREVENTION FUND		\$ 430	\$ 458	\$ 198

RECORDS MANAGEMENT (DISTRICT CLERK) FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Charges for Service - District Clerk	227-341-03601	\$ 10,653	\$ 8,208	\$ 11,800
Interest on Investments	227-365-05502	123	38	451
TOTAL RECORDS MANAGEMENT (DIST CLK) FUND		\$ 10,776	\$ 8,246	\$ 12,251

RECORDS ARCHIVE - COUNTY CLERK
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Charges for Service - County Clerk	228-335-05601	\$ 116,810	\$ 110,000	\$ 80,910
Interest on Investments	228-365-05500	5,708	1,235	29,000
TOTAL RECORDS ARCHIVE FUND		\$ 122,518	\$ 111,235	\$ 109,910

VITAL RECORDS PRESERVATION - COUNTY CLERK
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Charges for Service - County Clerk	229-335-05602	\$ 4,492	\$ 4,070	\$ 3,700
Interest on Investments	229-365-05500	142	35	500
TOTAL VITAL RECORDS PRESERVATION FUND		\$ 4,634	\$ 4,105	\$ 4,200

RECORDS MANAGEMENT (DOCUMENT FILING) FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Charges for Services:				
County Clerk	230-335-05603	\$ 121,553	\$ 114,000	\$ 107,000
Miscellaneous:				
Interest on Investments	230-365-05500	3,717	1,000	15,000
TOTAL RECORDS MANAGEMENT FUND		\$ 125,270	\$ 115,000	\$ 122,000

RECORDS MANAGEMENT (COURT FEE) FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Charges for Services:				
County Clerk	231-341-03400	\$ 3,426	\$ 3,300	\$ 3,390
District Clerk Criminal	231-341-03610	3,283	2,800	1,700
District Clerk Civil	231-341-03602		1,000	224
Total Charges for Services		6,709	7,100	5,314
Miscellaneous:				
Interest on Investments	231-365-05500	203	55	675
TOTAL RECORDS MANAGEMENT FUND		\$ 6,912	\$ 7,155	\$ 5,989

JUVENILE DELINQUENCY PREVENTION FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Charges for Service - District Clerk	232-466-05600	\$ -	\$ -	\$ -
Interest on Investments	232-365-05503	-	-	1
TOTAL JUVENILE DELINQUENCY PREVENTION FUND		\$ -	\$ -	\$ 1

TOBACCO SETTLEMENT FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Intergovernmental:				
Tobacco Settlement-St apportionment	233-331-03290	\$ 21,739	\$ 20,000	\$ 10,000
State of Texas (911 Tech Equip)	233-331-02204			\$ 1,300,000
Miscellaneous:				
Interest on Investments	233-365-05500	25,119	60,000	139,000
Transfer from other funds	233-365-09980	1,435,000	250,000	250,000
TOTAL TOBACCO SETTLEMENT FUND		\$ 1,481,858	\$ 330,000	\$ 1,699,000

JUSTICE COURT TECHNOLOGY FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Charges for Services:				
Justice of Peace 1-1	234-351-04510	\$ 2,863	\$ 2,680	\$ 2,500
Justice of Peace 1-2	234-351-04610	2,215	2,100	2,200
Justice of Peace 2-1	234-351-04711	1,527	1,270	1,200
Total Charges for Services		6,605	6,050	5,900
Miscellaneous:				
Interest on Investments	234-365-05500	152	30	300
TOTAL JUSTICE COURT TECHNOLOGY FUND		\$ 6,757	\$ 6,080	\$ 6,200

DISTRICT COURT RECORDS TECHNOLOGY FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Charges for Service - District Clerk	235-341-03603	\$ 1,565	\$ 1,800	\$ 335
Interest on Investments	235-365-05500	53	20	200
TOTAL DISTRICT COURT RECORDS TECHNOLOGY FUND		\$ 1,618	\$ 1,820	\$ 535

ALTERNATIVE DISPUTE RESOLUTION FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Charges for Services:				
Justice of Peace 1-1	236-341-04510	\$ 727	\$ 600	\$ 1,000
Justice of Peace 1-2	236-341-04610	1,084	760	1,000
Justice of Peace 2-1	236-341-04710	125	75	200
County Court- Civil	236-341-05604	3,645	2,800	3,600
District Court	236-341-03606	5,730	4,900	5,000
Interest on Investments	236-365-05500	102	25	460
TOTAL ALTERNATIVE DISPUTE RESOLUTION FUND		\$ 11,413	\$ 9,160	\$ 11,260

COUNTY COURT TECHNOLOGY FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
County Court	237-341-04000	\$ 469	\$ 400	\$ 540
Interest on Investments	237-365-05500	15	5	60
TOTAL COUNTY COURT TECHNOLOGY FUND (HB 3637)		\$ 484	\$ 405	\$ 600

DISTRICT COURT TECHNOLOGY FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
District Court	238-341-03606	\$ 361	\$ 400	\$ 271
Interest on Investments	238-365-05500	9	3	36
TOTAL DISTRICT COURT TECHNOLOGY FUND		\$ 370	\$ 403	\$ 307

DISTRICT COURT RECORDS ARCHIVE FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
District Court	239-341-03601	\$ 227	\$ 222	\$ 135
Interest on Investments	239-365-05500	118	3	485
TOTAL DISTRICT COURT RECORDS ARCHIVE FUND		\$ 345	\$ 225	\$ 620

DISTRICT COURT RECORD PRESERVATION FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
District Court	241-341-03607	\$ 1,587	\$ 2,000	\$ 280
Interest on Investments	241-365-05500	98	35	353
TOTAL DISTRICT COURT RECORD PRESERVATION FUND		\$ 1,685	\$ 2,035	\$ 633

COUNTY COURT RECORD PRESERVATION FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
County Court	242-341-04001	\$ 500	\$ 700	\$ -
Interest on Investments	242-365-05500	40	14	150
TOTAL COUNTY COURT RECORD PRESERVATION FUND		\$ 540	\$ 714	\$ 150

FEMA FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Federal funds	243-243-03272	\$ -	\$ -	\$ -
Interest on Investments	243-365-05500	10	-	-
TOTAL FEMA FUND		\$ 10	\$ -	\$ -

COUNTY ATTORNEY DIVERSIONARY FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
County Attorney	245-341-03300	\$ 12,600	\$ 9,400	\$ 3,000
Interest on Investments	245-365-05500	784	170	3,900
TOTAL COUNTY ATTORNEY DIVERSIONARY FUND		\$ 13,384	\$ 9,570	\$ 6,900

COUNTY LIBRARY DONATION FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Donations	249-410-03202	\$ 800,844	\$ -	\$ -
Interest on Investments	249-365-05500	6,308	1,000	1,000
TOTAL COUNTY LIBRARY DONATION FUND		\$ 807,152	\$ 1,000	\$ 1,000

FUTURE COMMUNICATION SYSTEM FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Intergovernmental:				
Future Maint Pkg - City of B.S	298-331-03402	\$ 27,500	\$ 27,500	\$ 100,000
Miscellaneous:				
Interest on Investments	298-365-05500	537	100	1,000
Transfer from General	298-999-09999	22,500	22,500	100,000
TOTAL FUTURE COMM SYS FUND		\$ 50,537	\$ 50,100	\$ 201,000

COMMUNICATION SYSTEMS MAINTENANCE FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Intergovernmental:				
Annual Maint Pkg - City of Big Spring	299-331-03401	\$ 2,750	\$ 2,750	\$ -
Total Intergovernmental		2,750	2,750	-
Miscellaneous:				
Interest on Investments	299-365-05500	25	24	-
Transfer from General - Annual Maint	299-999-09998	2,250	2,250	-
Total Miscellaneous		2,275	2,274	-
TOTAL COMMUNICATION SYSTEMS FUND		\$ 5,025	\$ 5,024	\$ -

HAVA FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Grant Contribution	300-331-02203	\$ -	\$ -	\$ -
Interest on Investments	300-365-05500	72	-	-
Program Income	300-365-05601	-	-	-
TOTAL HAVA FUND		\$ 72	\$ -	\$ -

AMERICAN RESCUE PLAN FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Grant	301-243-03275	\$ 1,517,890	\$ -	\$ -
Interest on Investments	301-365-05500	25,111	100,000	10,000
TOTAL AMERICAN RESCUE PLAN FUND		\$ 1,543,001	\$ 100,000	\$ 10,000

OPIOID FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Interest on Investments	302-365-05500	-	-	300
TOTAL OPIOID FUND		\$ -	\$ -	\$ 300

STATE GRANT (SB22) \$175,000- DISTRICT ATTORNEY
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
State of Texas	303-331-02204	-	-	175,000
Interest on Investments	303-365-05500	-	-	100
TOTAL STATE GRANT \$175,000 FUND		\$ -	\$ -	\$ 175,100

STATE GRANT (SB22) \$350,000- SHERIFF
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
State of Texas	304-331-03290			350,000
Interest on Investments	304-365-05500	-	-	200
TOTAL STATE GRANT \$350,000 FUND		\$ -	\$ -	\$ 200

ELECTION ADMIN FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
10% Election Admin. Fee	306-341-03261	\$ 6,892	\$ -	\$ -
Equipment Rental Fee	306-341-03270	52,122	-	-
Interest on Investments	306-365-05500	227	100	-
Transfer from General	306-999-00999	-	-	-
TOTAL ELECTION ADMIN FUND		\$ 59,241	\$ 100	\$ -

LEOSE - DISTRICT ATTORNEY FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
State of Texas	307-331-03161	\$ 555	\$ 555	\$ -
Interest on Investments	307-365-05500	1	-	1
Transfer from General Fund	307-999-09999	-	-	-
TOTAL LEOSE - DISTRICT ATTORNEY FUND		\$ 556	\$ 555	\$ 1

LEOSE - SHERIFF FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
State of Texas	308-331-03161	\$ 3,167	\$ 3,166	\$ 3,300
Interest on Investments	308-365-05500	68	25	100
Transfer from General Fund	308-999-09999	-	-	-
TOTAL LEOSE - SHERIFF FUND		\$ 3,235	\$ 3,191	\$ 3,400

SHERIFF DONATIONS FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Donations	309-341-03192	\$ 100	\$ -	\$ -
Interest on Investments	309-365-05500	156	60	1,000
Transfer from General Fund	309-999-09999	-	-	-
TOTAL SHERIFF DONATIONS FUND		\$ 256	\$ 60	\$ 1,000

CASH BONDS FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Cash Bonds (held for court release)	310-341-80500	\$ 49,000	\$ -	\$ -
Transfer from General Fund	310-999-09999	-	-	-
TOTAL CASH BONDS FUND		\$ 49,000	\$ -	\$ -

COURT COSTS/OMNI/COLLECTION AGENCY/NON ATT OF SCHOOL FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Court Costs (sent to State) Note 1				
District Clerk Civil	311-351-05010	\$ 30,697	\$ 32,000	\$ 32,000
District Clerk Criminal	311-351-05020	21,007	24,400	24,400
JP 1-1 Criminal/Civil	311-351-05030	75,296	77,000	77,000
JP 1-2 Criminal/Civil	311-351-05040	68,974	70,000	70,000
JP 2 Criminal/Civil	311-351-05050	38,441	36,500	36,500
County Clerk Civil	311-351-05080	24,756	27,425	27,425
County Clerk Criminal	311-351-05081	17,934	17,340	17,340
County Clerk Recording	311-351-05095	9,029	8,500	8,500
Sheriff Bail Bonds	311-351-05090	15,900	16,800	16,800
CSCD Sexual Assault	311-351-05100	-	-	-
JP 1-1 Teen Court	311-351-04551	-	-	-
JP 1-2 Teen Court	311-351-04651	-	-	-
JP 2 Teen Court	311-351-05002	-	-	-
Juror donations	311-351-05060	6	-	-
Collection Agencies (sent to Perdue/Brandon)				
County Clerk	311-351-05120	-	-	-
JP 1-1	311-351-05130	-	-	-
JP 1-2	311-351-05140	-	-	-
JP 2	311-351-05150	-	-	-
NonAttendance of School (sent to Schools)				
JP 1-1	311-351-05160	-	-	-
JP 1-2	311-351-05170	-	-	-
JP 2	311-351-05180	-	-	-
Child Safety Seat (sent to St Comptroller)				
JP 1-1	311-351-05190	-	-	-
JP 1-2	311-351-05200	-	-	-
JP 2	311-351-05210	-	-	-
Omni (sent to Omnibase)				
District Clerk	311-351-03861	-	-	-
JP 1-1	311-351-04550	-	-	-
JP 1-2	311-351-04650	-	-	-
JP 2	311-351-05001	-	-	-
Tx Parks & Wildlife (sent to TP&W)				
JP 1-1	311-351-04540	-	-	-
JP 1-2	311-351-04640	-	-	-
JP 2	311-351-04740	(1)	-	-
Revenue sent to various agencies	311-351-05070	(268,355)	(291,965)	(291,965)
Revenue transferred to General Fund	311-999-99998	(33,682)	(18,000)	(18,000)
TOTAL COURT COSTS/OMNI/ COLLECTION AGENCY/NON ATT OF SCHOOL FUND.		\$ (0)	\$ -	\$ -

Shaded Area Above: Revenue collected is paid out to the agencies, resulting in -0- balances

MENTAL HEALTH OFFICERS FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Office of MHMR	312-331-03161	\$ 256,356	\$ 256,356	\$ 256,356
Interest on Investments	312-365-05500	162	160	45
Transfer from General Fund	312-999-09999	-	-	-
TOTAL MENTAL HEALTH OFFICERS FUND		\$ 256,518	\$ 256,516	\$ 256,401

SCHOOL RESOURCE OFFICER FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
School Districts	313-331-03441	\$ 125,881	\$ 140,859	\$ 152,399
Interest on Investments	313-365-05500	71	-	20
Transfer from General Fund	313-999-09999	20,742	22,626	23,573
TOTAL SCHOOL RESOURCE OFFICER FUND		\$ 146,694	\$ 163,485	\$ 175,992

SCOFFLAW FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
JP 1-1	314-351-05030	\$ 2,001	\$ 2,380	\$ 1,800
JP 1-2	314-351-05040	670	800	250
JP 2	314-351-05050	1,033	900	900
County Clerk	314-351-05081	83	100	20
Interest on Investments	314-365-05500	95	30	400
TOTAL SCOFFLAW FUND		\$ 3,882	\$ 4,210	\$ 3,370

DEBT SERVICE FUND - GO BONDS, SERIES 2008
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Taxes:				
Current	601-315-01000	\$ 623,202	\$ 675,492	\$ 732,894
Delinquent	601-315-01100	29,255	15,000	15,000
Penalty and Interest	601-315-01200	14,196	6,000	6,000
Total Taxes		<u>666,653</u>	<u>696,492</u>	<u>753,894</u>
Interest on Investments	601-365-05500	206	100	100
Miscellaneous	601-601-00998	1,946	-	-
TOTAL DEBT SERVICE FUND		<u>\$ 668,805</u>	<u>\$ 696,592</u>	<u>\$ 753,994</u>

CITY/COUNTY RADIO SYSTEM
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Bond Proceeds	704-700-30000	\$ -	\$ -	\$ -
Interest on Investments	704-365-05500	111	-	-
Transfer from General Fund	704-999-09999	100,000	100,000	-
TOTAL CITY/COUNTY RADIO SYSTEM		<u>\$ 100,111</u>	<u>\$ 100,000</u>	<u>\$ -</u>

EQUIPMENT OPERATING FUND
REVENUES

Types of Revenue		2021-22 Actual	2022-23 Estimated	2023-24 Approved
Miscellaneous:				
Interest on Investments	850-365-05500	\$ 7,985	\$ 2,000	\$ 50,000
Insurance Claims	850-365-05630	41,823	-	-
School Resource Officers vehicle	850-365-05675	25,037	-	-
Sale of Equipment	850-365-05670	-	-	-
Gain on rcpt of contributed vehicle	850-2670000	-	-	-
Miscellaneous	850-365-05600	-	-	-
Commissary Fund	850-391-06310	27,740	-	30,000
Total Miscellaneous		<u>102,584</u>	<u>2,000</u>	<u>80,000</u>

Transfers-in/Charges to Other Departments:

Road and Bridge fund	850-391-06100	1,750,000	1,900,000	1,900,000
General Fund-Fire Dept.	850-391-06150	100,000	100,000	100,000
General Fund-Sheriff's Dept.	850-391-06200	310,000	310,000	310,000
General Fund-Jail	850-391-06210	80,000	80,000	80,000
General Fund-Maintenance Dept.	850-391-06250	53,000	53,000	53,000
General Fund-Extension Office	850-391-06300	11,000	11,000	11,000
Total Transfers-in/Charges to Other Depts.		<u>2,304,000</u>	<u>2,454,000</u>	<u>2,454,000</u>

TOTAL EQUIPMENT OPERATING FUND

<u>\$ 2,406,584</u>	<u>\$ 2,456,000</u>	<u>\$ 2,534,000</u>
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Expenditures

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>DISTRICT JUDGE</u>				
Salary	100-100-10000	\$ 136,221	\$ 159,311	\$ 164,110
Longevity	100-100-10020	5,880	8,700	1,500
Overtime Pay	100-100-10080	-	-	-
Benefits				
FICA/Medicare	100-100-15010	9,111	11,737	11,553
Retirement	100-100-15020	23,891	28,260	27,856
Health Insurance	100-100-15030	16,301	17,489	18,800
Dental Insurance	100-100-15040	513	518	482
BC Life Insurance	100-100-15050	53	63	63
TCDRS Life Insurance	100-100-15060	514	622	613
Unemployment	100-100-15070	62	255	251
Workers' Compensation	100-100-15080	240	299	294
Office Supplies	100-100-20000	232	600	600
Travel and Professional Dues	100-100-31015	2,285	2,000	2,500
Machine Maintenance	100-100-32500	-	1,200	1,200
Telecommunications	100-100-33005	553	100	100
Telecommunications-Court Reporter	100-100-33050	-	600	600
Court Reporter (See Fund 223)	100-100-37000	-	-	-
Miscellaneous	100-100-80500	-	-	200
Total District Judge		\$ 195,857	\$ 231,754	\$ 230,721
<u>DISTRICT COURT</u>				
Court Reporter-CPS (See Fund 223)	100-110-10000	-	-	-
FICA & Unemployment (See Fund 223)		-	-	-
Witness Expense	100-110-37500	2,587	1,000	1,000
Expert Witness & Investigator	100-110-37510	3,644	5,000	5,000
Appointed Attorneys	100-110-38000	132,650	145,000	200,000
CPA Attorneys, C/Rept/ Mediators	100-110-38010	90,984	120,000	100,000
Mediators	100-110-38020	2,900	3,000	3,000
Visiting Judges	100-110-38050	758	1,000	1,500
Seventh Judicial Admin. Region	100-110-38060	3,610	5,490	5,490
DNA/Psych/Medical testing	100-110-38070	3,000	2,000	2,000
Meals for Jurors	100-110-38500	334	500	500
Jury: Petit	100-110-39500	7,514	15,000	17,500
Grand	100-110-40000	3,328	7,500	10,000
Interpreters	100-110-52000	6,155	1,000	1,000
Capital Murder Insurance	100-110-80470	7,090	7,090	7,090
Public Defender	100-110-			25,000
Miscellaneous	100-110-80500	90	1,000	1,000
Courtroom Renovations	100-110-90157	-	1,500	1,500
Total District Court		\$ 264,644	\$ 316,080	\$ 381,580

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>COUNTY COURT</u>				
Salary (Court Reporter)(See Fund 223)	100-120-10000	\$ -	\$ -	-
FICA/Medicare	100-120-15010	-	-	-
Court Reporter Transcripts (See Fund 223)	100-120-37000	-	-	-
Appointed Attorneys	100-120-38000	78,100	110,000	110,000
Appt Attorneys-State Hospital	100-120-38011	20,850	45,500	45,500
Guardianship	100-120-38020	2,350	4,000	4,000
Out of County commitments	100-120-38030	7,916	9,800	9,800
Visiting Judges	100-120-38050	-	5,000	5,000
DNA/Psych/Medical Testing	100-120-38070	-	3,000	6,000
Jury	100-120-39500	-	1,200	1,200
Miscellaneous	100-120-80500	-	500	500
Total County Court		\$ 109,216	\$ 179,000	\$ 182,000
<u>JUSTICE OF PEACE COURT</u>				
Court Reporter Transcripts	100-130-37000	-	250	250
Jury	100-130-39500	-	1,500	1,500
Miscellaneous	100-130-80500	-	260	260
Total Justice of Peace Court		\$ -	\$ 2,010	\$ 2,010
<u>JUSTICE OF PEACE 1-1</u>				
Salary	100-140-10001	\$ 132,459	\$ 130,302	\$ 134,727
Longevity	100-140-10020	4,800	6,600	6,300
Overtime Pay	100-140-10070	20	-	-
Benefits				
FICA/Medicare	100-140-15010	10,373	10,473	10,789
Retirement	100-140-15020	23,090	23,027	23,721
Health Insurance	100-140-15030	24,416	21,861	23,500
Dental Insurance	100-140-15040	768	648	602
BC Life Insurance	100-140-15050	95	79	79
TCDRS Life Insurance	100-140-15060	497	507	522
Unemployment	100-140-15070	39	107	109
Workers' Compensation	100-140-15080	261	272	281
Office Supplies	100-140-20000	126	500	500
Travel and Professional Dues	100-140-31000	-	3,000	3,000
Printing	100-140-32000	-	300	300
Machine Maintenance	100-140-32500	-	300	300
Telecommunications	100-140-33004	463	425	-
Bonds	100-140-33500	71	180	180
Miscellaneous	100-140-80500	-	250	250
Total Justice of Peace 1-1		\$ 197,478	\$ 198,831	\$ 205,159

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>JUSTICE OF PEACE 1-2</u>				
Salary	100-150-10001	\$ 93,241	\$ 130,302	\$ 134,727
Longevity	100-150-10020	6,420	11,100	10,800
Overtime Pay	100-150-10070	44	-	-
Benefits				
FICA/Medicare	100-150-15010	7,704	10,817	11,133
Retirement	100-150-15020	16,770	23,784	24,478
Health Insurance	100-150-15030	11,477	21,861	23,500
Dental Insurance	100-150-15040	360	648	602
BC Life Insurance	100-150-15050	44	79	79
TCDRS Life Insurance	100-150-15060	361	524	538
Unemployment	100-150-15070	50	111	113
Workers' Compensation	100-150-15080	180	281	289
Office Supplies	100-150-20000	84	400	400
Travel and Professional Dues	100-150-31000	-	2,000	2,000
Printing	100-150-32000	-	350	350
Machine Maintenance	100-150-32500	-	250	250
Telecommunications	100-150-33004	658	600	-
Bonds	100-150-33500	-	75	75
Miscellaneous	100-150-80500	78	150	150
Total Justice of Peace 1-2		\$ 137,473	\$ 203,332	\$ 209,485
<u>JUSTICE OF PEACE 2-1</u>				
Salary	100-160-10001	\$ 94,137	\$ 110,268	\$ 114,013
Longevity	100-160-10020	-	-	-
Overtime pay	100-160-10070	40	-	-
Benefits				
FICA/Medicare	100-160-15010	6,742	8,435	8,722
Retirement	100-160-15020	15,841	18,547	19,177
Health Insurance	100-160-15030	16,301	17,489	18,800
Dental Insurance	100-160-15040	513	518	482
BC Life Insurance	100-160-15050	63	63	63
TCDRS Life Insurance	100-160-15060	341	408	422
Unemployment	100-160-15070	47	69	70
Workers' Compensation	100-160-15080	184	220	227
Office Supplies	100-160-20000	213	200	300
Travel and Professional Dues	100-160-31000	39	1,500	1,500
Printing	100-160-32000	-	500	500
Machine Maintenance	100-160-32500	-	200	200
Telecommunications	100-160-33004	2,669	1,800	2,700
Bonds	100-160-33500	71	100	178
Building Maintenance	100-160-41000	97	7,000	2,500
Utilities	100-160-46500	3,769	2,800	3,750
Miscellaneous	100-160-80500	-	250	250
Total Justice of Peace 2		\$ 141,067	\$ 170,367	\$ 173,854

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>DISTRICT ATTORNEY</u>				
Salary	100-170-10000 \$	254,821 \$	258,238 \$	287,084
Supplemental Salary	100-170-10010	23,105	22,475	20,555
Longevity	100-170-10020	7,200	10,200	10,320
Overtime Pay	100-170-10070	691	-	-
Benefits				
FICA/Medicare	100-170-15010	21,292	22,255	24,324
Retirement	100-170-15020	47,941	48,932	53,481
Health Insurance	100-170-15030	32,602	34,978	37,600
Dental Insurance	100-170-15040	1,261	1,036	964
BC Life Insurance	100-170-15050	126	126	126
TCDRS Life Insurance	100-170-15060	1,032	1,077	1,176
Unemployment	100-170-15070	131	494	506
Workers' Compensation	100-170-15080	519	578	592
Office Supplies	100-170-20000	1,185	1,600	1,600
Travel and Professional Dues	100-170-31015	-	1,500	1,500
Printing	100-170-32000	-	-	-
Machine Maintenance	100-170-32500	-	300	300
Telecommunications	100-170-33000	551	600	-
Bonds	100-170-33500	-	100	100
Expert Witness	100-170-37510	-	4,000	4,000
Document Shredding	100-170-37515	-	6,000	6,000
Miscellaneous	100-170-80500	-	150	150
Total District Attorney		\$ 392,459 \$	\$ 414,639 \$	\$ 450,380
<u>DISTRICT CLERK</u>				
Salary	100-180-10000 \$	214,736 \$	238,577 \$	246,679
Longevity	100-180-10020	4,320	7,275	9,000
Overtime Pay	100-180-10070	5	-	-
Benefits				
FICA/Medicare	100-180-15010	16,233	18,808	19,559
Retirement	100-180-15020	36,846	41,352	43,005
Health Insurance	100-180-15030	40,078	43,722	47,000
Dental Insurance	100-180-15040	1,261	1,295	1,205
BC Life Insurance	100-180-15050	155	158	158
TCDRS Life Insurance	100-180-15060	793	910	946
Unemployment	100-180-15070	110	294	306
Workers' Compensation	100-180-15080	428	489	509
Office Supplies	100-180-20000	585	2,000	2,000
Travel & Professional Dues	100-180-31015	2,123	4,500	4,500
Printing	100-180-32000	236	1,500	2,500
Machine Maintenance	100-180-32500	-	1,000	1,000
Telecommunications	100-180-33000	554	1,000	-
Bonds	100-180-33500	648	175	175
Magnetic Imaging	100-180-80400	-	3,600	3,600
Miscellaneous	100-180-80500	-	250	250
Records Preservation	100-180-90196	-	30,000	30,000
Total District Clerk		\$ 319,112 \$	\$ 396,905 \$	\$ 412,392

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
COUNTY ATTORNEY				
Salary	100-190-10000	\$ 185,297	\$ 273,398	\$ 258,345
Salary Supplement	100-190-10010	28,000	28,000	28,000
Longevity	100-190-10020	5,040	8,175	8,400
Overtime Pay	100-190-10070	14	-	-
Benefits				
FICA/Medicare	100-190-15010	16,437	23,683	22,548
Retirement	100-190-15020	36,727	52,070	49,576
Health Insurance	100-190-15030	32,602	34,978	37,600
Dental Insurance	100-190-15040	1,026	1,036	964
BC Life Insurance	100-190-15050	126	126	126
TCDRS Life Insurance	100-190-15060	791	1,146	1,091
Unemployment	100-190-15070	61	231	241
Workers' Compensation	100-190-15080	428	616	586
Office Supplies	100-190-20000	3,017	2,800	2,800
Travel (inactive - see fund 245 Diversionsary)	100-190-31015	-	-	-
Printing	100-190-32000	-	1,000	1,000
Machine Maintenance	100-190-32500	-	800	800
Telecommunications	100-190-33000	546	650	-
Bonds	100-190-33500	-	500	500
Miscellaneous	100-190-80500	-	250	250
Total County Attorney		\$ 310,112	\$ 429,459	\$ 412,827
COUNTY CLERK				
Salary	100-200-10000	\$ 287,302	\$ 319,281	\$ 330,124
Longevity	100-200-10020	19,340	22,800	24,000
Overtime pay	100-200-10070	357	-	-
Benefits				
FICA/Medicare	100-200-15010	22,872	26,170	27,090
Retirement	100-200-15020	51,637	57,538	59,564
Health Insurance	100-200-15030	60,630	65,733	70,752
Dental Insurance	100-200-15040	1,778	1,813	1,687
BC Life Insurance	100-200-15050	219	221	221
TCDRS Life Insurance	100-200-15060	1,112	1,266	1,310
Unemployment	100-200-15070	120	450	466
Workers' Compensation	100-200-15080	603	681	704
Office Supplies	100-200-20000	3,895	4,000	4,000
Travel and Professional Dues	100-200-31015	2,543	3,500	3,500
Education-Judge/Staff of Probate Court	100-200-31080	-	5,000	5,000
Printing	100-200-32000	467	7,000	7,000
Machine Maintenance	100-200-32500	5,286	1,000	1,000
Telecommunications	100-200-33000	608	1,200	-
Bonds	100-200-33500	789	1,665	1,665
Indexing	100-200-35000	35,000	35,000	35,000
Magnetic Imaging	100-200-80400	-	15,000	15,000
Miscellaneous	100-200-80500	-	250	250
Remote Certification	100-200-90500	1,662	2,000	2,000
Total County Clerk		\$ 496,220	\$ 571,568	\$ 590,333
TOTAL JUDICIAL		\$ 2,563,639	\$ 3,113,945	\$ 3,250,742

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
COUNTY JUDGE				
Salary (includes Emer. Mgmt)	100-210-10000	\$ 113,167	\$ 127,210	\$ 131,530
Salary Supplement	100-210-10010	25,200	25,200	25,200
Longevity	100-210-10020	5,040	1,875	1,200
Overtime Pay	100-210-10070	-	-	-
Cell Phone Allowance (Emer Mgmt)	100-210-10090		435	435
Benefits				
FICA/Medicare	100-210-15010	10,008	11,836	12,115
Retirement	100-210-15020	23,474	26,024	26,637
Health Insurance	100-210-15030	16,301	17,489	18,800
Dental Insurance	100-210-15040	513	518	482
BC Life Insurance	100-210-15050	51	63	63
TCDRS Life Insurance	100-210-15060	506	519	531
Unemployment	100-210-15070	27	98	103
Workers' Compensation	100-210-15080	276	308	315
Office Supplies	100-210-20000	956	750	750
Office Supplies Emg	100-210-20001			1,000
Printing- Emer Mgmt	100-210-32000	-	100	100
Travel and Pro Dues- Emer Mgmt	100-210-31015	3,475	959	2,000
Travel and Pro Dues- Co Judge	100-210-31016	-	4,500	3,500
Machine Maintenance	100-210-32500	-	350	350
Telecommunications	100-210-33000	548	400	-
Bonds	100-210-33500	-	100	100
Miscellaneous	100-210-80500	9	250	250
Total County Judge		\$ 199,551	\$ 218,984	\$ 225,461
COMMISSIONERS COURT				
Salary	100-220-10000	\$ 159,435	\$ 194,400	\$ 195,148
Longevity	100-220-10020	7,440	5,700	5,325
Benefits				
FICA/Medicare	100-220-15010	12,082	15,308	15,336
Retirement	100-220-15020	28,068	33,657	33,720
Health Insurance	100-220-15030	32,602	34,978	37,600
Dental Insurance	100-220-15040	1,026	1,036	964
BC Life Insurance	100-220-15050	126	126	126
TCDRS Life Insurance	100-220-15060	604	741	742
Unemployment	100-220-15070	-	-	-
Workers' Compensation	100-220-15080	322	398	399
Office Supplies	100-220-20000	-	150	150
Travel - Commissioner Precinct 1	100-220-31011	360	1,500	1,500
Travel - Commissioner Precinct 2	100-220-31020	911	1,500	1,500
Travel - Commissioner Precinct 3	100-220-31030	360	1,500	1,500
Travel - Commissioner Precinct 4	100-220-31040	1,868	1,500	1,500
Telecommunications	100-220-33000	2,135	175	-
Bonds	100-220-33500	-	360	360
Miscellaneous	100-220-80500	-	100	100
Total Commissioners Court		\$ 247,341	\$ 293,129	\$ 295,969

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>INFORMATION TECHNOLOGY (IT)</u>				
Salary	100-322-10001	-	68,852	94,918
Longevity	100-322-10020	-	-	-
Overtime Pay	100-322-10080	-	-	-
Benefits				
FICA/Medicare	100-322-15010	-	5,267	7,261
Retirement	100-322-15020	-	11,581	15,965
Health Insurance	100-322-15030	-	8,744	9,400
Dental Insurance	100-322-15040	-	259	241
BC Life Insurance	100-322-15050	-	32	32
TCDRS Life Insurance	100-322-15060	-	255	351
Unemployment	100-322-15070	-	117	161
Workers' Compensation	100-322-15080	-	137	189
Office Supplies	100-322-20000	23,248	2,500	5,000
Education/Professional Dues	100-322-31000	-	-	10,000
Machine Maintenance	100-322-32500	-	1,000	1,000
Telecommunication & Cyber securities	100-322-33004	183	25,000	25,000
Miscellaneous	100-322-80500	3,928	2,000	2,000
Network Equipment	100-322-90149	2,932	5,000	10,000
Equipment (less than \$5k)	100-322-90150	-	37,200	75,000
Total Information Technology		\$ 30,291	\$ 167,944	\$ 256,518
TOTAL GENERAL ADMINISTRATION				
		\$ 477,183	\$ 680,057	\$ 777,948
<u>ELECTIONS</u>				
Salary	100-230-10000	128,418	148,016	153,043
Longevity	100-230-10020	3,360	4,800	5,400
Salary-Judges and Clerks	100-230-10011	19,777	15,750	56,050
Overtime	100-230-10080	17,880	4,465	4,465
Benefits				
FICA/Medicare	100-230-15010	11,935	11,691	16,750
Retirement	100-230-15020	25,172	25,704	26,650
Health Insurance	100-230-15030	24,452	26,233	28,200
Dental Insurance	100-230-15040	770	777	723
Life Insurance	100-230-15050	95	95	95
Life (TCDRS) Insurance	100-230-15060	542	565	586
Unemployment	100-230-15070	85	260	269
Workers' Compensation	100-230-15080	339	304	315
Judges & Clerks	100-230-15100	-	1,000	1,000
Office Supplies	100-230-20000	5,122	6,000	5,000
Election Supplies/Programing	100-230-21001	5,149	6,000	10,000
Travel and Professional Dues	100-230-31015	1,873	5,700	5,700
Printing	100-230-32000	6,454	8,000	8,000
Machine Maintenance	100-230-32500	36,512	29,720	35,000
Telecommunications	100-230-33004	727	700	-
Bonds	100-230-33500	50	100	50
Miscellaneous	100-230-80500	2,400	600	500
TOTAL ELECTIONS		\$ 291,111	\$ 296,480	\$ 357,797

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>COUNTY AUDITOR</u>				
Salary	100-240-10000	\$ 247,283	\$ 281,720	\$ 291,288
Longevity	100-240-10020	15,960	18,900	20,250
Overtime Pay	100-240-10070	1,049	-	-
Benefits				
FICA/Medicare	100-240-15010	19,370	22,998	23,833
Retirement	100-240-15020	44,181	50,565	52,401
Health Insurance	100-240-15030	40,207	43,722	47,000
Dental Insurance	100-240-15040	1,265	1,295	1,205
BC Life Insurance	100-240-15050	156	158	158
TCDRS Life Insurance	100-240-15060	952	1,112	1,153
Unemployment	100-240-15070	132	511	530
Workers' Compensation	100-240-15080	559	598	620
Office Supplies	100-240-20000	725	1,000	1,000
Travel and Professional Dues	100-240-31015	1,884	4,725	4,725
Printing	100-240-32000	-	250	250
Machine Maintenance	100-240-32500	-	430	430
Telecommunications	100-240-33000	385	600	-
Bonds	100-240-33500	-	200	200
Miscellaneous	100-240-80500	-	250	250
Total County Auditor		\$ 374,109	\$ 429,034	\$ 445,291
<u>COUNTY TREASURER</u>				
Salary	100-250-10000	\$ 140,138	\$ 156,635	\$ 161,911
Longevity	100-250-10020	6,080	9,000	9,825
Overtime Pay	100-250-10070	28	-	-
Benefits				
FICA/Medicare	100-250-15010	11,121	12,671	13,138
Retirement	100-250-15020	24,384	27,860	28,886
Health Insurance	100-250-15030	23,684	26,233	28,200
Dental Insurance	100-250-15040	745	777	723
BC Life Insurance	100-250-15050	92	95	95
TCDRS Life Insurance	100-250-15060	525	613	635
Unemployment	100-250-15070	40	152	157
Workers' Compensation	100-250-15080	288	330	342
Office Supplies	100-250-20000	2,169	4,000	4,000
Travel and Professional Dues	100-250-31015	2,584	4,725	4,750
Printing	100-250-32000	309	1,000	1,000
Machine Maintenance	100-250-32500	-	300	300
Telecommunications	100-250-33000	630	775	-
Bonds	100-250-33500	500	700	700
Miscellaneous	100-250-80500	-	250	250
Total County Treasurer		\$ 213,317	\$ 246,116	\$ 254,912

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
COUNTY TAX ASSESSOR COLLECTOR				
Salary	100-260-10000 \$	351,074 \$	398,848 \$	412,393
Longevity	100-260-10020	5,280	9,000	10,875
Overtime Pay	100-260-10070	292	-	-
Benefits				
FICA/Medicare	100-260-15010	26,161	31,201	32,380
Retirement	100-260-15020	59,988	68,600	71,194
Health Insurance	100-260-15030	72,006	78,700	84,601
Dental Insurance	100-260-15040	2,266	2,331	2,169
BC Life Insurance	100-260-15050	279	284	284
TCDRS Life Insurance	100-260-15060	1,291	1,509	1,566
Unemployment	100-260-15070	147	571	592
Workers' Compensation	100-260-15080	718	811	842
Office Supplies	100-260-20000	928	5,600	5,600
Travel and Professional Dues	100-260-31015	255	3,000	3,000
Printing	100-260-32000	15,213	16,000	20,000
Machine Maintenance	100-260-32500	-	1,000	1,000
Telecommunications	100-260-33000	832	1,200	-
Bonds	100-260-33500	-	1,250	1,250
Software/Hardware Maintenance	100-260-35551	20,705	20,000	20,000
Miscellaneous	100-260-80500	-	-	-
Expenses for going above VAR	100-260-35552	-	25,000	25,000
Software	100-260-90150	-	217,600	217,600
Total County Tax Assessor Collector		\$ 557,435 \$	\$ 882,505 \$	\$ 910,345
TOTAL FINANCIAL ADMINISTRATION		1,144,861	1,557,655	1,610,549

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>COURTHOUSE AND OTHER BUILDINGS</u>				
Salary	100-280-10000 \$	203,084 \$	267,429 \$	276,512
Longevity	100-280-10020	5,820	8,100	9,300
Overtime Pay	100-280-10070	1,082	2,000	2,000
Benefits				
FICA/Medicare	100-280-15010	14,915	21,078	21,865
Retirement	100-280-15020	35,320	46,344	48,074
Health Insurance	100-280-15030	40,078	52,466	56,400
Dental Insurance	100-280-15040	1,261	1,554	1,446
BC Life Insurance	100-280-15050	155	189	189
TCDRS Life Insurance	100-280-15060	761	1,019	1,058
Unemployment	100-280-15070	105	468	486
Workers' Compensation	100-280-15080	5,305	7,167	7,434
Travel and Professional Dues	100-280-31000	-	-	-
Maint/Elevator Telephone	100-280-33003	1,388	1,750	4,800
Uniform Expense	100-280-43601	1,594	1,600	1,600
Bldg Maintenance: Courthouse	100-280-41000	35,862	150,000	150,000
Annex	100-280-41100	9,785	30,000	30,000
Dist. Court	100-280-41150	22,209	30,000	30,000
Airport	100-280-41149	-	500	500
Echols Tower Utilities	100-280-41148	7,757	3,000	5,000
So Mountain Tower Utilities	100-280-41147	-	2,500	5,000
Yard Maintenance - All Buildings	100-280-41500	14,784	18,000	18,000
Utilities - Courthouse	100-280-46501	61,576	50,000	50,000
Annex	100-280-46550	16,016	20,000	20,000
Dist. Court	100-280-46530	13,083	13,500	13,500
Elevator Service	100-280-42000	16,179	20,000	20,000
Janitorial Supplies	100-280-43500	3,263	7,000	8,000
Miscellaneous	100-280-80500	48	50	50
Total Courthouse and Other Buildings		\$ 511,430 \$	\$ 755,714 \$	\$ 781,213

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
NONDEPARTMENTAL				
Salary (vacation help)	100-290-10000	-	50,000	50,000
Benefits - Unemploment and		8,321		
Workers' Compensation Deficit billing	100-290-15001		15,000	15,000
FICA/Medicare	100-290-15010		3,825	3,825
Retirement	100-290-15020	-	8,410	8,410
Accountant	100-290-42500	25,050	30,000	32,000
Advertising	100-290-44500	-	2,000	2,000
Advertising Required by Law	100-290-44501	6,964	6,000	6,000
Association Dues	100-290-45000	11,121	11,500	11,500
Professional Services	100-290-42550	83,610	50,000	50,000
Subdivision Contract Specialist	100-290-42551	-	14,400	14,400
Autopsies/Funeral Homes	100-290-44000	168,564	150,000	166,000
Chemical Breath Test	100-290-45500	12,540	13,250	13,250
Computer Software Maintenance	100-290-35550	258,442	230,000	258,000
Copy Machine Maintenance	100-290-35501	24,883	31,500	31,500
Covid 19	100-290-80501	-	-	-
CSCD * see 100-340-90150	100-290-35510	43,000	68,000	68,000
DPS Lab	100-290-35515	-	10	10
E-mail, Internet & Fax	100-290-33010	20,192	9,000	24,000
Emergency Management	100-290-33020	3,600	3,600	3,600
JPO & APO (Reimb)	100-290-33001	-	-	-
Insurance - Property, liability, law enf	100-290-49000	252,172	285,000	400,644
Insurance - Retirees Health	100-290-51000	295,689	296,000	318,200
Insurance - COBRA	100-290-51100	-	-	-
Insurance Claim deductible- IT	100-290-48010	10,000		-
Interpreter Fee	100-290-52000	1,308	1,500	1,500
Legal Defense	100-290-52001	-	100,000	100,000
Miscellaneous	100-290-80500	1,342	1,500	1,500
Office Supplies	100-290-20000	36,132	40,000	40,000
Physicals	100-290-73500	4,612	7,500	7,500
Postage	100-290-36000	54,900	65,000	65,000
Refunds	100-290-64200	-	3,000	3,000
Reserve Contingency	100-290-64500	-	250,000	600,000
Redistricting	100-290-64550	10,000	-	-
Septic Inspector	100-290-42850	8,450	12,000	12,000
SAVNS/VINES Grant	100-290-42851	18,617	18,616	18,616
TCDRS-optional payment	100-290-15020	300,000	300,000	300,000
Unclaimed funds to Comptroller	100-290-64201	-	-	-
Past Yr Expend for Legislative/Admin Activities		-	-	-
Proposed Expend for Legislative/Admin Activities		-	-	-
Website Maintenance	100-290-33030	1,550	1,750	3,750
Total Nondepartmental		\$ 1,661,059	\$ 2,078,361	\$ 2,629,205
TOTAL GENERAL		\$ 2,172,489	\$ 2,834,075	\$ 3,410,418

*Comm Svc Coord 21,00/ Counselor 15,00/ GPS monitoring 7,000/ Bond Supervision Officer 25,000

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
CONTRIBUTIONS TO OTHER AGENCIES				
Appraisal District	100-300-43000	\$ 192,260	\$ 200,853	\$ 200,853
Big Country RC&D	100-300-71020	-	-	-
Chaplain Corp	100-300-71030	2,500	2,500	2,500
City of Big Spring - Ambulance	100-300-71000	450,000	526,543	526,543
Civil Defense	100-300-56500	1,500	1,500	1,500
Council on Aging	100-300-57870	2,800	2,800	2,800
Delinquent Attorney Fee	100-300-56550	120,648	75,000	75,000
Historical Society	100-300-55500	-	-	-
Howard College for Cnty Agent	100-300-81040	6,000	6,000	6,000
Juvenile Probation	100-300-63200	170,697	269,000	269,000
Mental Health/Mental Retardation	100-300-63210	25,500	25,500	25,500
Museum	100-300-54500	10,000	10,000	10,000
Victim Services	100-300-57850	15,000	15,000	15,000
Vol Fire Dep.	100-300-57855			60,000
TOTAL INTERGOVERNMENTAL		\$ 996,905	\$ 1,134,696	\$ 1,194,696
SHERIFF				
Salary	100-310-10000	\$ 1,375,839	\$ 1,652,906	\$ 1,711,050
Longevity	100-310-10020	48,520	65,625	65,700
Certificate Pay	100-310-10030	3,700	3,900	4,560
Holiday Pay	100-310-10060	42,371	41,215	42,452
Overtime Pay	100-310-10070	9,279	27,038	27,848
Cell Phone Allowance	100-310-10090	3,775	4,200	4,500
Benefits				
FICA/Medicare	100-310-15010	110,732	137,309	141,992
Retirement	100-310-15020	249,133	301,900	312,198
Health Insurance	100-310-15030	175,148	236,099	244,402
Dental Insurance	100-310-15040	5,513	6,992	6,265
BC Life Insurance	100-310-15050	681	852	821
TCDRS Life Insurance	100-310-15060	5,362	6,641	6,868
Unemployment	100-310-15070	703	2,891	2,990
Workers' Compensation	100-310-15080	34,328	39,138	40,901
Office Supplies	100-310-20000	1,953	3,500	3,500
Law Enforcement Supplies	100-310-22000	11,346	15,000	15,000
Travel and Professional Dues	100-310-31015	24,079	28,000	30,000
Investigative Websites	100-310-31103	7,558	12,300	28,300
Printing	100-310-32000	926	2,000	2,000
Machine Maintenance	100-310-32500	259	3,050	3,050
Telecommunications	100-310-33000	13,189	12,200	7,900
Bonds	100-310-33500	-	600	600
Uniform Expense	100-310-43600	12,862	11,000	11,000
Digital Video Equip Rental (CopSync)	100-310-53510	170	2,900	50,000
Software for cell phones/computers analysis	100-310-53511	3,000	3,000	-
Abandoned Animal Expense	100-310-80490	15	3,000	3,000
Grant/donations	100-310-80990	-	-	-
Miscellaneous	100-310-80500	310	1,950	1,950
Vehicle computer upgrades	100-310-80514	9,747	10,000	10,000
Total Sheriff		\$ 2,150,497	\$ 2,635,206	\$ 2,778,847

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
JOINT LAW ENFORCEMENT CENTER (1)				
Salary	100-311-10000	\$ 552,758	\$ 667,685	\$ 701,530
Longevity	100-311-10020	13,760	19,500	17,700
Holiday Pay	100-311-10060	19,133	22,712	23,393
Overtime Pay	100-311-10070	59,384	56,100	57,783
FICA/Medicare	100-311-15010	266,174	58,599	61,231
Retirement	100-311-15020	-	128,841	134,628
Health Insurance	100-311-15030	-	113,677	122,201
Dental Insurance	100-311-15040	-	3,367	3,132
BC Life Insurance	100-311-15050	-	410	410
TCDRS Insurance	100-311-15060	-	2,834	2,962
Unemployment	100-311-15070	-	1,302	1,361
Workers' Comp	100-311-15080	-	1,524	1,592
Supplies/Equipment	100-311-20001	73	3,000	3,000
Education/Professional Dues	100-311-31000	635	4,000	4,000
Building Maintenance	100-311-41000	13,053	15,000	65,000
Uniform Expense	100-311-43600	596	2,000	2,000
Utilities	100-311-46500	58,989	60,000	60,000
Insurance/Property	100-311-49000	16,015	13,500	13,500
Capital Expenditures	100-311-90150	-	-	-
Equipment (less than \$5k)	100-311-90152	-	2,500	2,500
Equipment Repairs	100-311-66000	-	500	500
Physicals	100-311-73500	1,334	-	-
Miscellaneous	100-311-80500	-	500	500
Total Joint Law Enforcement Center		\$ 1,001,904	\$ 1,177,551	\$ 1,278,924

(1) Reimbursed: by City of Big Spring

Salary/Benefits 60%

All Other 55%

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>JAIL</u>				
Salary	100-320-10000	\$ 1,141,759	\$ 1,644,759	\$ 1,672,327
Longevity	100-320-10020	29,280	39,450	29,025
On Call Pager Pay	100-320-10040	4,829	4,000	-
Holiday Pay	100-320-10060	42,610	43,260	44,558
Cell Phone Allowance	100-320-10090	1,800	1,200	4,200
Overtime Pay	100-320-10070	49,584	28,000	28,840
Benefits				
FICA/Medicare	100-320-15010	96,672	134,691	135,998
Retirement	100-320-15020	217,462	296,145	299,018
Health Insurance	100-320-15030	207,753	262,332	282,002
Dental Insurance	100-320-15040	6,544	7,769	7,229
BC Life Insurance	100-320-15050	805	947	947
TCDRS Life Insurance	100-320-15060	4,683	6,514	6,578
Unemployment	100-320-15070	648	2,993	3,022
Workers' Compensation	100-320-15080	27,477	39,896	41,351
Inmate Boarding	100-320-12500	312,847	322,200	322,200
Office Supplies	100-320-20000	2,848	2,500	5,000
Cleaning Supplies	100-320-20500	21,568	13,000	13,000
Jail Supplies	100-320-24000	2,998	18,000	18,000
Medical Supplies	100-320-24500		7,500	7,500
Education/Professional Dues	100-320-31000	4,989	12,000	14,000
Travel/Prisoner	100-320-31100	4,322	8,000	8,000
Machine Maintenance	100-320-32500	-	7,500	7,500
Telecommunications	100-320-33004	9,040	5,500	3,400
Copy Machine Lease	100-320-35500	3,174	6,000	6,000
Building Maintenance	100-320-41000	85,251	130,000	130,000
Security Electronics	100-320-41010	36,680	50,000	50,000
Yard Maintenance	100-320-41501	-	2,000	2,000
Uniform Expense	100-320-43600	204	6,000	10,000
Relief Nurse	100-320-43800	13,290	15,000	37,620
Utilities	100-320-46500	67,088	60,000	60,000
Inmate Medical (Doctor/Hosp)	100-320-60500	253,942	119,500	174,880
Inmate Medical - ER Visits	100-320-60501	-	25,500	25,500
Inmate Medical - MHMR Evaluations	100-320-60502	-	42,000	42,000
Inmate Medical - Prescription Drugs	100-320-60503	-	33,000	33,000
Inmate Supplies	100-320-60550	31,737	10,000	10,000
Groceries	100-320-61000	218,393	240,000	240,000
Medical/Ambulance	100-320-70010	2,295	3,000	3,000
Equipment less than \$5K	100-320-90150	1,099	-	-
Miscellaneous	100-320-80500	-	750	750
Total Jail		\$ 2,903,671	\$ 3,650,906	\$ 3,778,445
<u>CONSTABLE</u>				
Salary	100-330-10000	\$ 349	\$ 376	\$ 388
Benefits				
FICA/Medicare	100-330-15010	27	29	30
Workers' Compensation	100-330-15080	9	10	10
Office Supplies	100-330-20000	-	50	50
Travel	100-330-31005	-	1,000	1,000
Bonds	100-330-33500	-	100	100
Total Constable		\$ 384	\$ 1,565	\$ 1,578

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number		2021-22 Actual		2022-23 Budget		2023-24 Approved
<u>COMMUNITY SUPERVISION AND CORRECTIONS</u>							
Machine Maintenance	100-340-32500	\$	1,082	\$	1,800	\$	1,800
Telecommunications	100-340-33000		1,077		1,500		1,500
Equipment (less than \$5k)	100-340-90150		2,000		-		400
Total Community Supervision and Corrections		\$	4,159	\$	3,300	\$	3,700
<u>STATE AGENCIES</u>							
Salary	100-360-10000	\$	39,659	\$	40,068	\$	41,429
Longevity	100-360-10020		320		-		-
Benefits	100-360-15000						
FICA/Medicare	100-360-15010		3,046		3,065		3,169
Retirement	100-360-15020		6,724		6,739		6,968
Health Insurance	100-360-15030		8,151		8,744		9,400
Dental Insurance	100-360-15040		257		259		241
BC Life Insurance	100-360-15050		32		32		32
TCDRS Life Insurance	100-360-15060		145		148		153
Unemployment	100-360-15070		20		68		70
Workers' Compensation	100-360-15080		72		80		82
Bonds	100-360-33500		-		71		71
Radar Repairs	100-360-52500		-		1,000		1,000
Weight Tickets (DPS & S.O.)	100-360-80200		64		300		300
Total State Agencies		\$	58,488	\$	60,574	\$	62,916
<u>VOLUNTEER FIRE DEPARTMENT</u>							
Workers' Compensation	100-370-15080	\$	1,970	\$	2,100	\$	2,100
Education and Certification	100-370-31000		-		10,000		-
Telecommunications	100-370-33000		-		400		-
Utilities	100-370-46500		11,607		17,000		17,000
Fire Fighter Incentive	100-370-80496		15,000		15,000		-
Miscellaneous	100-370-80500		-		1,000		-
Fire Fighting Equipment	100-370-90450		22,350		22,000		-
Fire Fighting Supplies	100-370-90600		7,380		11,500		-
Total Volunteer Fire Department		\$	58,307	\$	79,000	\$	19,100
TOTAL PUBLIC SAFETY		\$	6,177,409	\$	7,608,102	\$	7,923,509
<u>WELFARE</u>							
Investigative Website	100-380-31103	\$	-	\$	-	\$	-
Indigent Travel	100-380-31200		-		400		400
Indigent Medicine	100-380-60501		-		2,040		2,040
Indigent Burials	100-380-64000		3,750		9,000		9,000
Miscellaneous	100-380-80500		600		300		600
TOTAL WELFARE		\$	4,350	\$	11,740	\$	12,040

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>EXTENSION OFFICE</u>				
Salary	100-390-10000	\$ 56,776	\$ 76,401	\$ 78,995
Longevity	100-390-10020	1,200	1,800	2,100
Overtime Pay	100-390-10070	39	-	-
Cell Phone Allowance	100-390-10090	467	800	1,100
Benefits				
FICA/Medicare	100-390-15010	4,412	6,043	6,288
Retirement	100-390-15020	6,472	7,042	7,322
Health Insurance	100-390-15030	8,151	8,744	9,400
Dental Insurance	100-390-15040	257	259	241
BC Life Insurance	100-390-15050	32	32	32
TCDRS Life Insurance	100-390-15060	139	155	161
Unemployment	100-390-15070	29	134	140
Workers' Compensation	100-390-15080	1,176	1,339	1,394
Office Supplies	100-390-20000	251	700	700
HE Agent Supplies	100-390-25000	507	1,750	1,750
Travel for Ag Agent	100-390-31001	6,481	8,000	8,000
Travel for HE Agent	100-390-31050	-	-	4,500
Machine Maintenance	100-390-32500	-	-	-
Telecommunications	100-390-33000	1,019	900	-
Ginning Expense	100-390-60300	-	150	150
Miscellaneous	100-390-80500	-	200	4,278
TOTAL CONSERVATION OF NATURAL RESOURCES		\$ 87,406	\$ 114,449	\$ 126,550

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
LIBRARY				
Salary	100-410-10000	\$ 212,654	\$ 300,009	\$ 310,198
Longevity	100-410-10020	12,240	17,100	14,100
Overtime Pay	100-410-10070	-	-	-
Benefits				
FICA/Medicare	100-410-15010	16,042	24,259	24,809
Retirement	100-410-15020	36,426	53,338	54,547
Health Insurance	100-410-15030	40,753	52,466	56,400
Dental Insurance	100-410-15040	1,283	1,554	1,446
BC Life Insurance	100-410-15050	147	189	189
TCDRS Life Insurance	100-410-15060	784	1,173	1,200
Unemployment	100-410-15070	112	539	551
Workers' Compensation	100-410-15080	803	1,247	1,277
Howard College--Shared Librarian	100-410-16000	35,000	-	-
Office Supplies	100-410-20000	6,977	6,000	6,200
Travel & Professional Dues	100-410-31015	1,751	2,700	5,000
Printing and Bindery	100-410-32000	-	100	100
Machine Maintenance	100-410-32500	-	6,000	600
Telecommunications	100-410-33000	1,212	3,100	-
Books	100-410-34000	21,615	19,000	19,000
Copy Machine Lease	100-410-35501	2,582	3,500	2,200
Software Maintenance	100-410-35551	4,896	7,600	7,600
Building Maintenance	100-410-41000	34,556	43,000	43,000
Elevator Service	100-410-42001	2,730	2,800	2,800
Utilities	100-410-46500	19,662	27,000	27,000
Audio and CD	100-410-58000	6,942	7,000	8,000
Subscriptions	100-410-59500	2,354	2,500	4,400
Electronic Resources	100-410-59551	12,579	26,000	26,000
Educational Programs/Services	100-410-59552	7,295	8,000	8,200
Miscellaneous	100-410-80500	-	500	500
Advertising	100-410-44500	-	2,000	2,000
Grant	100-410-80990	1,225	-	-
TOTAL LIBRARY		\$ 482,620	\$ 618,674	\$ 627,317
CAPITAL OUTLAY				
Equipment (less than \$5k)	100-415-20000	\$ 47,252	\$ 16,300	\$ 16,300
Capital Expenditures (greater than \$5k)**	100-415-90150	94,435	111,850	111,850
Capital Expenditures - Sheriff	100-310-90150	-	51,000	51,000
Capital Expenditures - Jail	100-320-90150	1,517,890	10,000	10,000
TOTAL CAPITAL OUTLAY		\$ 1,659,577	\$ 189,150	\$ 189,150
TRANSFERS				
Transfer to Tobacco Fund #233	100-999-99960	\$ 1,435,000	\$ 250,000	\$ 250,000
Transfer to Elections Fund	100-999-99979	-	-	-
Transfer to Courthouse Security Fund #220	100-999-99980	60,000	70,500	50,500
Transfer to Indigent Health Care Fund #190	100-999-99992	157,500	1,627,568	1,901,490
Transfer to School Res. Officer Fund #313	100-999-99991	20,742	22,626	23,573
Transfer to Comm. Syst Maint Fund #298/299	100-999-99994	24,750	24,750	100,000
Transfer to Court Reporter Service Fund	100-999-99995	-	-	20,000
TOTAL TRANSFERS		\$ 1,697,992	\$ 1,995,444	\$ 2,345,563

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>TRANSFERS OUT/CHARGES TO OTHER DEPTS.</u>				
Automobile Operation: Fund #850				
Maintenance	100-280-53500	\$ 53,000	\$ 53,000	\$ 53,000
Sheriff	100-310-53500	310,000	310,000	310,000
Jail	100-320-53500	80,000	80,000	80,000
Vol. Fire Department	100-370-53500	100,000	100,000	100,000
Extension Office	100-390-53500	11,000	11,000	11,000
TOTAL TRANSFERS OUT/CHARGES TO OTHER DEPARTMENTS		\$ 554,000	\$ 554,000	\$ 554,000
TOTAL GENERAL FUND		\$ 18,309,542	\$ 20,708,467	\$ 22,380,278
<u>ROAD AND BRIDGE FUND</u>				
Salary	150-420-10001	\$ 1,052,902	\$ 1,115,375	\$ 1,138,243
Longevity	150-420-10020	-	41,650	41,250
Overtime Pay	150-420-10070	4,606	3,300	4,675
Benefits		472,675		
FICA/Medicare	150-420-15010	-	88,512	90,231
Retirement	150-420-15020	-	194,612	198,391
Health Insurance	150-420-15030	-	183,632	188,002
Dental Insurance	150-420-15040	-	5,438	4,819
BC Life Insurance	150-420-15050	-	663	631
TCDRS Life Insurance	150-420-15060	-	4,281	4,364
Unemployment	150-420-15070	-	1,967	2,005
Workers' Compensation	150-420-15080	-	49,218	50,873
Office Supplies	150-420-20004	2,322	3,300	3,300
Design Software and License	150-420-35550	-	15,000	15,000
Sign Supplies	150-420-26000	8,997	17,000	17,000
Education/Professional dues	150-420-31000	800	2,000	2,000
Safety Program	150-420-31001	496	750	750
Professional Services	151-420-31150	-	6,000	6,000
Contractual Services	150-420-31151	-	350,000	350,000
Telecommunications	150-420-33000	3,505	4,000	1,700
Bonds	150-420-33500	100	200	200
Uniform Rentals	150-420-43600	10,828	11,000	11,000
Utilities	150-420-46500	10,595	11,500	11,500
Reserve Contingency	150-420-64500	-	30,000	30,000
Paving/Sealcoating	150-420-73000	1,106,354	1,000,000	1,500,000
Road Edge Repairs	150-420-73010	96,329	700,000	200,000
Inverted Prime	150-420-73020	-	-	500,000
Physicals and Drug Testing	150-420-73500	690	2,000	2,000
Caliche and Water	150-420-74500	128,902	200,000	200,000
Patching Material	150-420-75000	21,094	80,000	80,000
Posts, Wire, and Fence Material	150-420-75500	64	200	200
Bridge Material	150-420-75600	67,784	200	200
Lateral Road Expense	150-420-80000	20,264	21,157	21,157
Facility Maintenance and Repairs	150-420-90300	14,453	47,000	42,000
Miscellaneous	150-420-80500	-	500	500
Road Grant-County (20%)	150-420-80501	1,130,067	358,419	-
Road Grant-State (80%)	150-420-80502	4,520,267	1,433,676	-
Capital Expenditures	150-420-90150	-	-	-
Charges for Services: Auto Operation	150-420-53500	1,750,000	1,900,000	1,900,000
TOTAL ROAD & BRIDGE FUND		\$ 10,424,094	\$ 7,882,550	\$ 6,617,991

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>LAW LIBRARY FUND</u>				
Online Books	170-430-34001	\$ 31,564	\$ 30,000	\$ 26,856
Capital Expenditures	170-430-90150	-	-	-
TOTAL LAW LIBRARY FUND		\$ 31,564	\$ 30,000	\$ 26,856
<u>INDIGENT HEALTH CARE FUND</u>				
Salary	190-440-10000	\$ 103,694	\$ 119,010	\$ 123,051
Longevity	190-440-10020	-	4,200	4,800
Overtime Pay	190-440-10070	10	-	-
Benefits		42,711		
FICA/Medicare	190-440-15010	-	9,426	9,781
Retirement	190-440-15020	-	20,724	21,505
Health Insurance	190-440-15030	-	17,489	18,800
Dental Insurance	190-440-15040	-	518	482
BC Life Insurance	190-440-15050	-	63	63
TCDRS Life Insurance	190-440-15060	-	456	473
Unemployment	190-440-15070	-	209	217
Workers' Compensation	190-440-15080	-	245	254
Office Supplies	190-440-20000	453	1,000	1,000
Medical Supplies	190-440-22500	-	-	-
Travel and Professional Dues	190-440-31015	200	1,250	1,250
Machine Maintenance	190-440-32500	-	400	400
Telecommunications	190-440-33004	547	850	-
County Nurse	190-440-43801	-	-	-
Physician, Non-emergency	190-440-70011	1,841	30,000	30,000
Prescription Medicine	190-440-70020	-	30,000	30,000
Hospital - inpatient	190-440-70030	-	1,331,728	1,599,414
Hospital - outpatient	190-440-70040	6,935	50,000	50,000
Lab, X-ray	190-440-70050	888	10,000	10,000
TOTAL INDIGENT HEALTH CARE FUND		\$ 157,279	\$ 1,627,568	\$ 1,901,490
<u>COURTHOUSE SECURITY FUND</u>				
Salary (Bailliff)	220-455-10001	\$ 60,741	\$ 65,351	\$ 67,571
Longevity	220-455-10020	-	-	450
Certificate	220-455-10030	-	420	420
Overtime	220-455-10080	316	-	-
Benefits		24,857		
FICA/Medicare	220-455-15010	-	5,032	5,236
Retirement	220-455-15020	-	11,063	11,512
Health Insurance	220-455-15030	-	8,744	9,400
Dental Insurance	220-455-15040	-	259	241
BC Life Insurance	220-455-15050	-	32	32
TCDRS Life Insurance	220-455-15060	-	243	253
Unemployment	220-455-15070	-	112	116
Workers' Compensation	220-455-15080	-	1,681	1,749
Office Supplies	220-455-20000	-	250	-
Equipment (less than \$5k)	220-455-90153	15,151	20,000	20,000
TOTAL COURTHOUSE SECURITY FUND		\$ 101,065	\$ 113,187	\$ 116,979

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>JUSTICE COURT BLDG SECURITY FUND</u>				
Court Security	221-450-80493	\$ -	\$ 40,000	\$ 40,000
Miscellaneous	221-450-80500	-	250	6,558
TOTAL JUST CRT BLDG SECURITY FUND		\$ -	\$ 40,250	\$ 46,558
<u>SPECIALTY COURT FUND</u>				
Miscellaneous	222-290-80500	\$ -	\$ 1,125	-
TOTAL SPECIALTY COURT FUND		\$ -	\$ 1,125	-
<u>COURT REPORTER SERVICE FUND</u>				
Salary- CPS Hearings	223-110-10000	\$ 28,356	\$ 12,000	\$ 12,000
FICA	223-110-15010	2,262	920	920
Dist Crt Statement of Fact (Transcripts)	223-110-37000	1,556	2,000	2,000
Salary- State Hospital & Co Court	223-120-10000	-	11,000	11,000
FICA	223-120-15010	-	850	850
Cnty Crt Statement of Fact (Transcripts)	223-120-37000	-	17,980	9,295
TOTAL COURT REPORTER SVC FUND		\$ 32,174	\$ 44,750	\$ 36,065
<u>LOCAL TRUANCY PREVENTION & DIVERSION</u>				
Juvenile Case Manager	224-290-80500	\$ -	\$ 20,000	\$ 39,000
TOTAL LOCAL TRUANCY PREVENTION & DIVERSION FUND		\$ -	\$ 20,000	\$ 39,000
<u>CHILD ABUSE PREVENTION FUND</u>				
Child Abuse Prevention Programs	226-365-80500	\$ -	\$ 5,000	\$ 5,000
TOTAL CHILD ABUSE PREVENTION FUND		\$ -	\$ 5,000	\$ 5,000
<u>RECORDS MANAGEMENT--DISTRICT CLERK FUND</u>				
Automation/Preservation	227-460-90197	\$ -	\$ 36,000	\$ 57,000
TOTAL RECORDS MANAGEMENT FUND		\$ -	\$ 36,000	\$ 57,000
<u>COUNTY CLERK RECORDS ARCHIVE</u>				
Records Archive	228-458-90196	\$ 51,230	\$ 975,000	\$ 900,000
TOTAL RECORDS ARCHIVE FUND		\$ 51,230	\$ 975,000	\$ 900,000
<u>VITAL RECORDS PRESERVATION</u>				
Education/professional dues	229-459-31014	\$ -	\$ 5,000	\$ 5,000
Records	229-459-90192	7,504	20,450	24,000
TOTAL VITAL RECORD PRESERVATION FUND		\$ 7,504	\$ 25,450	\$ 29,000
<u>RECORDS MANAGEMENT (DOCUMENT FILING) FUND</u>				
Equipment less than \$5K	230-460-20000	\$ -	\$ 75,000	\$ 75,000
Doc Preservation Svc (Indexing)	230-460-35001	-	554,950	697,000
Disaster Rec/Website Hosting	230-460-90198	21,482	50,000	50,000
Software Support	230-460-35550	-	30,000	30,000
TOTAL RECORDS MANAGEMENT FUND		\$ 21,482	\$ 709,950	\$ 852,000

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>RECORDS MANAGEMENT (COURT FEE) FUND</u>				
Capital Expenditures	231-465-90150	-	31,500	36,489
Copier Lease	231-465-35501	3,581	5,000	5,000
Office Supplies	231-465-20000	-	1,000	1,000
Automation/Preservation	231-465-90193	-	3,500	3,500
TOTAL RECORDS MANAGEMENT FUND		\$ 3,581	\$ 41,000	\$ 45,989
<u>JUVENILE DELINQUENCY FUND</u>				
Damage Repair	232-466-80520	-	10	10
Educational/Intervention Programs	232-466-80570	-	10	10
Public Rewards	232-466-80581	-	6	6
TOTAL JUVENILE DELINQUENCY FUND		\$ -	\$ 26	\$ 26
<u>TOBACCO SETTLEMENT FUND</u>				
Capital Expenditures	233-466-90150	254,890	4,500,000	3,849,000
Election Equipment	233-466-90151	-	-	-
Computers	233-466-90152	-	-	-
911 Tech Equipment				1,300,000
Transfer to Radio System	233-999-99993	100,000	100,000	-
TOTAL TOBACCO SETTLEMENT FUND		\$ 354,890	\$ 4,600,000	\$ 5,149,000
<u>JUSTICE COURT TECHNOLOGY FUND</u>				
Cell Phone Allowance	234-130-10090	1,800	1,800	1,800
FICA/Medicare	234-130-15010	-	138	138
Office Supplies	234-130-20000	-	1,000	-
Technology Education/Training	234-130-31005	1,635	3,500	3,500
Miscellaneous	234-130-80500	-	-	-
Technological expense	234-130-90191	699	3,500	-
Cop Sync (ticket writing)	234-130-53510	11,124	14,000	8,000
TOTAL JUSTICE COURT TECHNOLOGY		\$ 15,258	\$ 23,938	\$ 13,438
<u>DISTRICT COURT RECORDS TECHNOLOGY FUND</u>				
Automation/Preservation	235-460-90195	-	13,800	13,535
TOTAL DISTRICT COURT RECORDS TECHNOLOGY FUND		\$ -	\$ 13,800	\$ 13,535
<u>ALTERNATIVE DISPUTE RESOLUTION FUND</u>				
Court Mediators	236-236-38020	-	30,000	39,260
TOTAL ALTERNATIVE DISPUTE RESOLUTION FUND		\$ -	\$ 30,000	\$ 39,260
<u>COUNTY COURT TECHNOLOGY FUND (HB 3637)</u>				
Education/Training for Court Judge	237-460-31003	-	1,900	2,800
Maint. of Technological Enhancements	237-460-32501	-	750	750
Purchase of Techn. Enhancements	237-460-90156	-	750	750
TOTAL COUNTY COURT TECHNOLOGY FUND		\$ -	\$ 3,400	\$ 4,300

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>DISTRICT COURT TECHNOLOGY FUND (HB 3637)</u>				
Education/Professional Dues	238-460-31000	\$ -	\$ 1,200	\$ 500
Machine Maintenance	238-460-32500	-	300	100
Equipment- Less than \$5K	238-460-90150	783	500	1,700
TOTAL DISTRICT COURT TECHNOLOGY FUND		\$ 783	\$ 2,000	\$ 2,300
<u>DISTRICT COURT RECORDS ARCHIVE FUND</u>				
Preservation/Restoration Services	239-458-90196	\$ -	\$ 17,225	\$ 18,620
TOTAL DISTRICT COURT RECORD ARCHIVE FUND		\$ -	\$ 17,225	\$ 18,620
<u>DISTRICT COURT RECORD PRESERVATION FUND</u>				
Digitize Court Records	241-460-32510	\$ -	\$ 23,000	\$ 22,633
TOTAL DISTRICT COURT RECORD PRESERVATION FUND		\$ -	\$ 23,000	\$ 22,633
<u>COUNTY COURT RECORD PRESERVATION FUND</u>				
Digitize Court Records	242-460-32510	\$ -	\$ 9,200	\$ 8,600
TOTAL COUNTY COURT RECORD PRESERVATION FUND		\$ -	\$ 9,200	\$ 8,600
<u>FEMA FUND</u>				
Capital Outlay	243-415-90150	\$ -	\$ -	-
Fire Fighting Supplies/Equipment	243-415-90600	22,796	-	-
TOTAL FEMA FUND		\$ 22,796	\$ -	-
<u>CARES FUND</u>				
COVID-19 Expenses	244-290-80501	\$ 407,110	\$ -	-
COVID-19 Expenses Sheriff (DOJ)	244-290-80504	41,913	-	-
TOTAL CARES FUND		\$ 449,023	\$ -	-
<u>COUNTY ATTORNEY DIVERSIONARY FUND</u>				
Salaries		\$ -	\$ -	-
FICA/Medicare		-	-	-
Retirement		-	-	-
TCDRS Insurance		-	-	-
Miscellaneous		-	500	500
Office Supplies/Furniture	245-190-20000	1,449	100,000	100,000
Travel/Professional Dues	245-190-31000	225	10,000	10,000
Law Books	245-190-34000	-	26,400	26,400
TOTAL COUNTY ATTORNEY DIVERSIONARY FUND		\$ 1,674	\$ 136,900	\$ 136,900
<u>COUNTY LIBRARY DONATION FUND</u>				
Equipment / Kiosks	249-409-10190	\$ -	\$ 100,000	\$ 150,000
Capital Expenditures	249-409-90150	-	500,000	800,000
Library Operations	249-410-80500	515	311,000	50,000
TOTAL COUNTY LIBRARY DONATION FUND		\$ 515	\$ 911,000	\$ 1,000,000

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>CITY/COUNTY FUTURE COMMUNICATION FUND</u>				
Maintenance expense	298-290-35502	\$ -	\$ 145,000	\$ 168,000
Equipment Replacement				\$ 200,000
CITY/COUNTY FUTURE COMMUNICATION FUND		\$ -	\$ 145,000	\$ 368,000
<u>COMMUNICATION SYSTEMS FUND</u>				
Annual Maint Pkg Expense	299-290-35501	\$ -	\$ 19,750	\$ -
TOTAL COMMUNICATION SYSTEMS FUND		\$ -	\$ 19,750	\$ -
<u>HAVA FUND</u>				
Capital Expenditures	300-466-90150	\$ -	\$ -	\$ -
Return of funds	300-466-		38,957	
TOTAL HAVA FUND		\$ -	\$ 38,957	\$ -
<u>AMERICAN RESCUE PLAN FUND</u>				
Capital Expenditures	301-111-90152	\$ -	\$ 4,650,000	\$ 2,410,000
Contributions to other agencies (VFD)	301-111-43001		300,000	
Architect Fees	301-111-42550		50,000	
Other	301-111-80500			400,000
TOTAL AMERICAN RESCUE PLAN FUND		\$ -	\$ 5,000,000	\$ 2,810,000
<u>OPIOID FUND</u>				
Opiod expenditures	302	\$ -	\$ -	\$ 28,300
TOTAL OPIOID FUND		\$ -	\$ -	\$ 28,300
<u>STATE GRANT (SB22) \$175,000- DISTRICT ATTORNEY</u>				
SALARY	303-111-10001	\$ -	\$ -	\$ 175,000
TOTAL STATE GRANT \$175,000FUND		\$ -	\$ -	\$ 175,000
<u>STATE GRANT (SB 22) \$350,000- SHERIFF</u>				
Capital Expenditures	304-111-90152	\$ -	\$ -	\$ 44,000
Vehicles- 4	304-111-90000			\$ 306,000
TOTAL STATE GRANT \$350,000 FUND		\$ -	\$ -	\$ 350,000
<u>ELECTION ADMINISTRATION FUND</u>				
Equipment- Less than \$5K	306-230-90152	\$ 16,716	\$ 5,000	\$ 210,000
Election Operations	306-230-20010		\$ 105,000	
TOTAL ELECTION		\$ 16,716	\$ 110,000	\$ 210,000

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
ADMINISTRATION FUND		\$ 16,716	\$ 110,000	\$ 210,000
<u>LEOSE - DISTRICT ATTORNEY FUND</u>				
Training/Travel	307-170-31070	\$ 1,798	\$ 1,300	\$ 801
TOTAL LEOSE - DISTRICT ATTORNEY FUND		\$ 1,798	\$ 1,300	\$ 801
Accounted for in General Fund in prior years				
<u>LEOSE - SHERIFF FUND</u>				
Training/Travel	308-310-31070	\$ 1,340	\$ 15,000	\$ 17,400
TOTAL LEOSE - SHERIFF FUND		\$ 1,340	\$ 15,000	\$ 17,400
Accounted for in General Fund in prior years				
<u>SHERIFF DONATIONS FUND</u>				
LE Equipment/Supplies	309-310-80990	\$ 6,041	\$ 50,000	\$ 146,000
TOTAL SHERIFF DONATIONS FUND		\$ 6,041	\$ 50,000	\$ 146,000
<u>CASH BONDS FUND</u>				
Return of Cash Bonds	310-341-80500	\$ 126,500	\$ 17,000	\$ 30,000
TOTAL CASH BONDS FUND		\$ 126,500	\$ 17,000	\$ 30,000
Accounted for in General Fund in previous years				
<u>COURT COSTS FUND</u>				
Revenue sent to various agencies (See Revent	311-351-05070	\$ 268,355	\$ 291,965	\$ 291,965
Transfer to General Fund	311-999-99998	-	18,000	18,000
TOTAL COURT COSTS FUND		\$ 268,355	\$ 309,965	\$ 309,965

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
MENTAL HEALTH OFFICERS FUND (1)				
Salary (3 deputies)	312-310-10000	\$ 175,100	\$ 182,544	\$ 190,592
Longevity	312-310-10020	-	6,600	8,100
Certificate Pay	312-310-10030	-	420	600
Holiday Pay	312-310-10060	-	7,787	8,020
Overtime Pay	312-310-10070	857	14,060	14,481
Cell Phone Allowance	312-310-10090	900	900	900
Benefits		73,582		
FICA/Medicare	312-310-15010	-	16,242	17,036
Retirement	312-310-15020	-	35,711	37,457
Health Insurance	312-310-15030	-	26,233	28,200
Dental Insurance	312-310-15040	-	777	723
BC Life Insurance	312-310-15050	-	95	95
TCDRS Life Insurance	312-310-15060	-	786	824
Unemployment	312-310-15070	-	361	379
Workers' Compensation	312-310-15080	-	5,425	5,690
Office Supplies	312-310-20000	11	500	500
Fuel	312-310-65000	7,676		9,750
Training/Travel	312-310-31015	261	500	780
Uniform expense	312-310-43600	-	500	500
CopSync	312-310-53510	1,749	500	1,935
Miscellaneous	312-310-80500	524	10,000	9,839
TOTAL MENTAL HEALTH OFFICERS FUND		\$ 260,660	\$ 309,941	\$ 336,401

(1) This fund reimbursed by MHMR

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>SCHOOL RESOURCE OFFICER FUND</u>				
Salary / Forsan (1)	313-310-10000	\$ 98,809	\$ 60,384	\$ 62,434
Salary / Coahoma (2)	313-311-10000	-	43,947	46,826
Longevity	313-310-10020	-	3,150	4,500
Certificate Pay	313-310-10030	-	600	720
Overtime Pay	313-310-10060	-	919	946
Holiday Pay	313-310-10060	-	2,704	2,785
Cell Phone Allowance	313-310-10090	575	600	600
Benefits		42,247		
FICA/Medicare	313-310-15010	-	8,591	9,089
Retirement	313-310-15020	-	18,889	19,984
Health Insurance	313-310-15030	-	17,489	18,800
Dental Insurance	313-310-15040	-	518	482
BC Life Insurance	313-310-15050	-	63	63
TCDRS Life Insurance	313-310-15060	-	416	440
Unemployment	313-310-15070	-	191	202
Workers' Compensation	313-310-15080	-	2,869	3,036
Office Supplies	313-310-20000	-	100	-
Training/Travel	313-310-31015	695	1,000	700
Uniform expense	313-310-43600	-	-	-
Fuel	313-310-65000	3,030	-	3,200
CopSync	313-310-53510	1,165	555	1,165
Miscellaneous	313-310-80500	75	500	-
TOTAL SCHOOL RESOURCE OFFICER FUND		\$ 146,596	\$ 163,485	\$ 175,972
(1) Forsan School reimb. 75% of Salary/Benefits / 100% of expenses Cnty contributes 25% of salary/benefits...total salary/benefits				
(2) Coahoma School will reimburse 100% of Salary/Benefits				
<u>SCOFFLAW LAW FUND</u>				
Office Supplies	314-260-20000	\$ 205	\$ 500	\$ 500
Equipment- Less than \$5K	314-260-90150	6,455	18,410	20,570
Miscellaneous	314-260-80500	-	300	300
TOTAL SCOFFLAW FUND		\$ 6,660	\$ 19,210	\$ 21,370
<u>DEBT SERVICE FUND, GO BONDS - SERIES 2015 (Jail)</u>				
Bond Principal	601-601-68010	\$ 485,000	\$ 505,000	\$ 520,000
Bond Interest	601-601-68020	263,163	245,838	227,900
Agent's Fee	601-601-68030	600	300	600
TOTAL JAIL DEBT SERVICE FUND		\$ 748,763	\$ 751,138	\$ 748,500
<u>DEBT SERVICE FUND, GO BONDS - SERIES 2018 (Radio System)</u>				
Bond Principal	600-601-68010	\$ 605,000	\$ -	-
Bond Interest	600-601-68020	50,150	-	-
Agent's Fee	600-601-68030	500	-	-
TOTAL RADIO SYSTEM DEBT SERVICE FUND		\$ 655,650	\$ -	-
Other	704-415-80500	-	-	-
Capital Expenditures	704-415-90152	564,209	100,000	-
TOTAL CITY/COUNTY RADIO SYSTEM		\$ 564,209	\$ 100,000	-

**EXPENDITURES
FY 2023-24**

Department/Line Items	Acct Number	2021-22 Actual	2022-23 Budget	2023-24 Approved
<u>EQUIPMENT OPERATING FUND</u>				
Salary	850-530-10001	\$ 252,060	\$ 280,103	\$ 289,616
Longevity	850-530-10020	7,760	12,900	14,400
Overtime Pay	850-530-10070	771	-	1,000
FICA/Medicare	850-530-15010	18,811	22,415	23,257
Retirement	850-530-15020	42,844	49,283	51,135
Health Insurance	850-530-15030	38,054	43,722	47,000
Dental Insurance	850-530-15040	1,197	1,295	1,205
BC Life Insurance	850-530-15050	147	158	158
TCDRS Life Insurance	850-530-15060	922	1,084	1,125
Unemployment	850-530-15070	128	498	517
Workers' Compensation	850-530-15080	6,219	7,159	7,428
Shop Supplies	850-530-27000	6,215	8,000	10,000
Shop Maintenance	850-530-27500	3,741	6,000	6,000
Vehicle Insurance	850-530-51500	59,141	75,000	104,913
Reserve Contingency	850-530-64500	-	30,000	30,000
Gas and Oil	850-530-65000	447,107	600,000	600,000
Tires	850-530-65500	45,404	46,000	46,000
Equipment Repairs	850-530-66000	13,145	23,000	25,000
Equipment Parts	850-530-66500	89,545	115,000	125,000
Radio Expense - Sheriff	850-530-67000	2,171	6,451	6,500
Radio Expense - Jail	850-530-67250	-	2,765	2,800
Radio Expense - R&B	850-530-67500	25	2,560	2,560
Auto Expense - Sheriff	850-530-68000	77,249	40,000	51,000
Auto Expense - Jail	850-530-68011	3,901	4,750	4,750
Auto Expense - Maintenance/JP's	850-530-68250	1,456	1,500	1,500
Auto Expense - Detention & APO	850-530-68260	1,293	3,000	3,000
Auto Expense - Extension	850-530-68500	188	1,500	2,000
Auto Expense - Fire Department	850-530-68750	45,953	45,000	45,000
New Vehicles - Sheriff & Jail (1)	850-530-90000	-	315,500	348,000
New Vehicles - R&B (2)	850-530-90100	-	760,550	1,312,330
Equipment less than \$5k	850-530-90101	8,942	5,000	5,000
New Vehicles - Extension	850-530-90120	-	-	-
New Vehicles - Courthouse Maintenance	850-530-90131	-	-	-
New Vehicles - Fire Dept.	850-530-90180	-	-	-
New Vehicles - JP's	850-530-90190	-	-	-
Equipment Rental	850-530-90250	7,975	5,000	5,000
Facility Maintenance and Repairs	850-530-90300	-	56,000	-
TOTAL EQUIPMENT OPERATING FUND		\$ 1,182,362	\$ 2,571,193	\$ 3,173,194

(1) 4 Tahoes @ 76,500 ea	306,000	(2) 2- 150 M3 Standard Caterpillar	570,330
1 Car @ 30,000	30,000	1- 6 Yd Dump Truck	90,000
2 Radios @ 6,000 ea	12,000	1 Mechanics Bed	40,000
	<u>348,000</u>	2- 5100E & FC15m Tractor and mower	188,000
		2- 12 Yd Dump Trucks	290,000
		1 Tractor Truck	134,000
			<u>1,312,330</u>

HOWARD COUNTY, TEXAS

2023-24 BUDGET SUMMARY

	920	930	935	941	950
	District Attorney Forfeiture	Sheriff Forfeiture	Jail Commissary	Tax Assessor- Collector Special Inventory	Abandoned Motor Vehicle
Estimated Balance October 1, 2023	\$190,000	\$65,000	\$65,000	\$6,000	\$9,000
Revenue:					
Charges for services	250	250	80,000	0	8,500
Interest	3,300	300	500	140	20
Total Revenue	3,550	550	80,500	140	8,520
Expenditures:					
Salary and Benefits	0	0	50,000	0	0
Supplies	25,000	5,000	15,000	2,000	0
Education	25,000	0	0	2,000	0
Machine maintenance	2,500	0	0	0	0
Postage	0	0	1,200	0	0
Cable TV	0	0	3,200	0	0
RO System	0	0	0	0	0
Foundation	4,500	0	0	0	0
Inventory items	0	0	55,000	0	0
Investigations (1)	0	20,000	0	0	0
Aircraft repairs & hanger	0	0	0	0	0
Vehicle Towing/costs to	0	0	0	0	3,000
Inmate Work Program	0	0	3,000	0	0
Expenditures from AMV	0	0	0	0	12,510
Miscellaneous	1,000	5,000	1,500	0	0
Capital outlay	40,000	0	5,000	2,000	0
Total Expenditures	98,000	30,000	133,900	6,000	15,510
Estimated Balance, September 30, 2024	\$95,550	\$35,550	\$11,600	\$140	\$2,010

Tax Rate Calculation Worksheet

Source: Tax Assessor-Collector

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Howard County

432-264-2202

Taxing Unit Name

Phone (area code and number)

300 S Main Bldg Spring, Texas, 79720

www.co.howard.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	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	\$ 9,081,499,598
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.	\$ 9,081,499,598
4.	2022 total adopted tax rate.	\$ 0.220014 /\$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. Tax Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 9,081,499,598
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ 1,574,732 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 1,420,156 C. Value loss. Add A and B. ⁶	\$ 2,994,888
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:..... \$ 47,526 B. 2023 productivity or special appraised value:..... - \$ 3,056 C. Value loss. Subtract B from A. ⁷	\$ 44,470
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,039,358
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. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 9,078,460,240
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 19,973,883
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. ⁸	\$ 25,250
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 19,999,133
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:..... \$ 10,332,160,952 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property;..... - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 10,332,160,952

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴ \$ <u>115,302,908</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>115,302,908</u></p>	
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>10,447,463,860</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>31,265,753</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>31,265,753</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>10,416,198,107</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.192000</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>0.208716</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:

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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.212020</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>9,081,499,598</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	Vote/Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 19,254,595
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.	+ \$ 24,190
	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.	\$ 24,190
	E. Add Line 30 to 31D.	\$ 19,278,785
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,416,198,107
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.185084 /\$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.	\$ 137,018
	B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	- \$ 188,070
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ -0.000491 /\$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.	\$ 181,578
	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.	- \$ 152,954
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000274 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000274 /\$100

²³ [Reserved for expansion]
²⁴ Tex. Tax Code §26.044
²⁵ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation.²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 334,907</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ 257,298</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000745 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000123 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ 0.000123 /\$100</p>
37.	<p>Rate adjustment for county hospital expenditures.²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ 0.000000 /\$100</p>
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ 0.000000 /\$100</p>
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ 0.185481 /\$100</p>
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ 0.185481 /\$100</p>
41.	<p>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.</p>	<p>\$ 0.191972 /\$100</p>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0.000000 /\$100</p>
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 710,500</p> <p>B. Subtract unencumbered fund amount used to reduce total debt -\$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) -\$ 0</p> <p>D. Subtract amount paid from other resources -\$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 710,500</p>	<p>\$ 710,500</p>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector.²⁹</p>	<p>\$ 0</p>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	<p>\$ 710,500</p>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 94.00 %</p> <p>B. Enter the 2022 actual collection rate. 94.03 %</p> <p>C. Enter the 2021 actual collection rate. 96.50 %</p> <p>D. Enter the 2020 actual collection rate. 96.45 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>94.03 %</p>
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ 755,609</p>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 10,447,463,860</p>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.007232 /\$100</p>
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ 0.199204 /\$100</p>
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ _____ /\$100</p>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.216500 /\$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. ³³ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,447,463,860
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.208718 /\$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.	\$ 0.208718 /\$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> .	\$ 0.216500 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.216500 /\$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> .	\$ 10,447,463,860
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).	\$ 0.216500 /\$100

³³ Tex. Tax Code §26.041(d)
³⁴ Tex. Tax Code §26.041(f)
³⁵ Tex. Tax Code §26.041(d)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.04(e)
³⁸ Tex. Tax Code §26.045(d)
³⁹ Tex. Tax Code §26.045(f)

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.	<p>Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 67) \$ 0.238916 /\$100</p> <p>B. Unused increment rate (Line 66) \$ 0.007018 /\$100</p> <p>C. Subtract B from A \$ 0.231898 /\$100</p> <p>D. Adopted Tax Rate \$ 0.238916 /\$100</p> <p>E. Subtract D from C \$ -0.007018 /\$100</p>	
64.	<p>Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 67) \$ 0.339629 /\$100</p> <p>B. Unused increment rate (Line 66) \$ 0.005066 /\$100</p> <p>C. Subtract B from A \$ 0.334563 /\$100</p> <p>D. Adopted Tax Rate \$ 0.327545 /\$100</p> <p>E. Subtract D from C \$ 0.007018 /\$100</p>	
65.	<p>Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 65) \$ 0.304628 /\$100</p> <p>B. Unused increment rate (Line 64) \$ 0.000000 /\$100</p> <p>C. Subtract B from A \$ 0.304628 /\$100</p> <p>D. Adopted Tax Rate \$ 0.299562 /\$100</p> <p>E. Subtract D from C \$ 0.005066 /\$100</p>	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.005066 /\$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).	\$ 0.221566 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §§26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(B-2)
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.⁴⁶ 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.⁴⁷

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>	\$ 0.202193 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,447,463,860
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.004785 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.007232 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.214210 /\$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.⁴⁸

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
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.238916 /\$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> .	\$ 9,078,460,240
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> .	\$ 10,416,198,107
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁶ Tex. Tax Code §26.042(b)
⁴⁷ Tex. Tax Code §26.042(f)
⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.221566 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate. \$ 0.208716 /\$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. \$ 0.221566 /\$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. \$ 0.214210 /\$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 ▶

 Printed Name of Taxing Unit Representative

sign here ▶

 Taxing Unit Representative

 Date

⁵⁰ Tex. Tax Code §§26.01(c-2) and (d-2)

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Howard County	Special Road and Bridge	432-264-2202
Taxing Unit Name		Phone (area code and number)
300 S Main Blg Spring, Texas, 79720		www.co.howard.tx.us
Taxing Unit's Address, City, State, ZIP Code		Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	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	\$ 9,081,499,598
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.	\$ 9,081,499,598
4.	2022 total adopted tax rate.	\$ 0.018902 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. <div style="margin-left: 20px;"> A. Original 2022 ARB values:..... \$ 0 B. 2022 values resulting from final court decisions:..... -\$ 0 C. 2022 value loss, Subtract B from A.³ </div>	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. 2022 ARB certified value:..... \$ 0 B. 2022 disputed value:..... -\$ 0 C. 2022 undisputed value, Subtract B from A.⁴ </div>	\$ 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.	\$ 9,081,499,598
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ 1,574,732 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 1,420,156 C. Value loss. Add A and B. ⁶	\$ 2,994,888
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:..... \$ 47,256 B. 2023 productivity or special appraised value:..... - \$ 3,056 C. Value loss. Subtract B from A. ⁷	\$ 44,200
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,039,088
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. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 9,078,460,510
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,716,010
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. ⁸	\$ 25,250
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,741,260
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:..... \$ 10,332,160,952 B. Counties; Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 10,332,160,952

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(13)
¹² Tex. Tax Code §26.012, 26.04(c-2)
¹³ 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 \$ 115,302,908 B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 115,302,908	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 10,447,463,860
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 31,265,753
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 31,265,753
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 10,416,198,107
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.016716 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ 0.208716 /\$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 if a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.018902 /\$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> .	\$ 9,081,499,598

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

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,716,585
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 24,190</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 24,190</p> <p>E. Add Line 30 to 31D. \$ 1,740,775</p>	
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 10,416,198,107
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.016712 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²¹ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ _____ /\$100</p>	
35.	<p>Rate adjustment for indigent health care expenditures. ²¹ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ _____ /\$100</p>	

²¹ (Reserved for expansion)
²² Tex. Tax Code §26.044
²³ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation.²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ _____ /\$100</p>
37.	<p>Rate adjustment for county hospital expenditures.²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ _____ /\$100</p>
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ <u>0.000000</u> /\$100</p>
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ <u>0.016712</u> /\$100</p>
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ <u>0.016712</u> /\$100</p>
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$ <u>0.017296</u> /\$100</p>

²³ Tex. Tax Code §26.0442
²⁴ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector.²⁹</p>	\$ 0
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	\$ 0
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 0.00 %</p> <p>B. Enter the 2022 actual collection rate. 0.00 %</p> <p>C. Enter the 2021 actual collection rate. 0.00 %</p> <p>D. Enter the 2020 actual collection rate. 0.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	0.00 %
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ 0
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 10,447,463,860
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.000000 /\$100
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ 0.017296 /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §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 2023 county voter-approval tax rate.	\$ 0.216500 /\$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. ³¹ 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. ³¹ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,447,463,860
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³² Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.208716 /\$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.	\$ 0.208716 /\$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> .	\$ 0.216500 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.216500 /\$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. ³⁴	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,447,463,860
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).	\$ 0.216500 /\$100

³¹ Tex. Tax Code §26.041(d)
³² Tex. Tax Code §26.041(f)
³³ Tex. Tax Code §26.041(d)
³⁴ Tex. Tax Code §26.04(c)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.045(d)
³⁷ Tex. Tax Code §26.045(f)

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).....	\$ 0.238916 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.007018 /\$100
	C. Subtract B from A.....	\$ 0.231898 /\$100
	D. Adopted Tax Rate.....	\$ 0.238916 /\$100
	E. Subtract D from C.....	\$ -0.007018 /\$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).....	\$ 0.339629 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.005066 /\$100
	C. Subtract B from A.....	\$ 0.334563 /\$100
	D. Adopted Tax Rate.....	\$ 0.327545 /\$100
	E. Subtract D from C.....	\$ 0.007018 /\$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).....	\$ 0.304628 /\$100
	B. Unused increment rate (Line 64).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.304628 /\$100
	D. Adopted Tax Rate.....	\$ 0.299562 /\$100
	E. Subtract D from C.....	\$ 0.005066 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.005066 /\$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).	\$ 0.221566 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(B-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.⁴¹ 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>	\$ 0.202193 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,447,463,860
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.004785 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.007232 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.214210 /\$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> .	\$ 0.238916 /\$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, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - 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> .	\$ 9,078,460,240
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> .	\$ 10,416,198,107
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴¹ Tex. Tax Code §26.042(b)
⁴² Tex. Tax Code §26.042(f)
⁴³ Tex. Tax Code §26.042(c)
⁴⁴ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.221566 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate \$ 0.208716 /\$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 \$ 0.221566 /\$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 \$ 0.214210 /\$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.⁵⁹

print here →

 Printed Name of Taxing Unit Representative

sign here →

 Taxing Unit Representative

 Date

⁵⁹ Tex. Tax Code §§26.04(c-2) and (d-2)

2023 Governing Body Summary #1A*

Benchmark 2023 Tax Rates

Howard County

Date: 08/09/2023 08:52 AM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No-New-Revenue Tax Rate	\$0.208716	\$21,805,529	
One Percent \$100 Tax Increase***	\$0.210803	\$22,023,567	\$218,038
One Cent per \$100 Tax Increase***	\$0.218716	\$22,850,275	\$1,044,746
De Minimis Rate	\$0.214210	\$22,379,512	\$573,983
VAR NOT adjusted for Unused Increment Rate	\$0.216500	\$22,618,759	\$813,230
VAR adjusted for Unused Increment Rate	\$0.221566	\$23,148,028	\$1,342,499
Last Year's Tax Rate	\$0.238916	\$24,960,663	\$3,155,134
Proposed Tax Rate	\$0.208716	\$21,805,529	\$0

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to no-new-revenue tax rate.

2023 Governing Body Summary #2A*
Tax Increase Compared to No New Revenue Tax Rate
Howard County

08/09/2023 08:52 AM

INCREASE IN CENTS PER \$100	TAX RATE PER \$100	TAX LEVY**	ADDITIONAL TAX LEVY***
0.00	\$0.208716	\$21,805,529	
0.50	\$0.213716	\$22,327,902	\$522,373
1.00	\$0.218716	\$22,850,275	\$1,044,746
1.50	\$0.223716	\$23,372,648	\$1,567,119
2.00	\$0.228716	\$23,895,021	\$2,089,492
2.50	\$0.233716	\$24,417,395	\$2,611,866
3.00	\$0.238716	\$24,939,768	\$3,134,239
3.50	\$0.243716	\$25,462,141	\$3,656,612
4.00	\$0.248716	\$25,984,514	\$4,178,985
4.50	\$0.253716	\$26,506,887	\$4,701,358
5.00	\$0.258716	\$27,029,261	\$5,223,732
5.50	\$0.263716	\$27,551,634	\$5,746,105
6.00	\$0.268716	\$28,074,007	\$6,268,478
6.50	\$0.273716	\$28,596,380	\$6,790,851
7.00	\$0.278716	\$29,118,753	\$7,313,224
7.50	\$0.283716	\$29,641,127	\$7,835,598
8.00	\$0.288716	\$30,163,500	\$8,357,971
8.50	\$0.293716	\$30,685,873	\$8,880,344
9.00	\$0.298716	\$31,208,246	\$9,402,717
9.50	\$0.303716	\$31,730,619	\$9,925,090
10.00	\$0.308716	\$32,252,993	\$10,447,464
10.50	\$0.313716	\$32,775,366	\$10,969,837
11.00	\$0.318716	\$33,297,739	\$11,492,210
11.50	\$0.323716	\$33,820,112	\$12,014,583
12.00	\$0.328716	\$34,342,485	\$12,536,956
12.50	\$0.333716	\$34,864,858	\$13,059,329
13.00	\$0.338716	\$35,387,232	\$13,581,703
13.50	\$0.343716	\$35,909,605	\$14,104,076
14.00	\$0.348716	\$36,431,978	\$14,626,449
14.50	\$0.353716	\$36,954,351	\$15,148,822
15.00	\$0.358716	\$37,476,724	\$15,671,195
15.50	\$0.363716	\$37,999,098	\$16,193,569
16.00	\$0.368716	\$38,521,471	\$16,715,942
16.50	\$0.373716	\$39,043,844	\$17,238,315
17.00	\$0.378716	\$39,566,217	\$17,760,688
17.50	\$0.383716	\$40,088,590	\$18,283,061
18.00	\$0.388716	\$40,610,964	\$18,805,435
18.50	\$0.393716	\$41,133,337	\$19,327,808
19.00	\$0.398716	\$41,655,710	\$19,850,181
19.50	\$0.403716	\$42,178,083	\$20,372,554
20.00	\$0.408716	\$42,700,456	\$20,894,927

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

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***Tax increase compared to no-new-revenue tax rate.