

Howard County

Fiscal Year 2022-2023

Budget Cover Page

August 22, 2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,528,826, which is a 7.93 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 \$36,013.00.

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

FOR:

AGAINST:

THE VOTE ON THE BUDGET WILL BE ON AUGUST 22, 2022
AT THE COUNTY COURTHOUSE, 3RD FLOOR COURTROOM

PRESENT and not voting:

BIG SPRING, TX, AT 3:45 PM

ABSENT:

Property Tax Rate Comparison

	2022-2023	2021-2022
Property Tax Rate:	\$0.238916/100	\$0.327545/100
No-New-Revenue Tax Rate:	\$0.220452/100	\$0.327545/100 —
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.211438/100	\$0.316141/100
Voter-Approval Tax Rate:	\$0.238916/100 —	\$0.339629/100
Debt Rate:	\$0.007994/100	\$0.011040/100

Total debt obligation for Howard County secured by property taxes: \$701,138

Howard County, TX

Fiscal Year 2022-23

PROPOSED Budget

This is a proposed budget. It will be voted on at a Commissioners' Court meeting to be held August 22, 2022, at 3:30 pm, in the courthouse, third floor, Big Spring, TX.

Contact Judge Kathryn Wiseman, 432-264-2202, 2nd floor of the courthouse, if you have questions.

**Howard County, Texas
2022-23 Budget
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HOWARD COUNTY
Kathryn G. Wiseman
County Judge
300 S. Main St., Ste. 207
Big Spring, Texas 79720
432-264-2202

The Commissioners' Court of Howard County recognizes the significance of being citizens of our West Texas culture with the fluctuations of water, cattle, cotton and oil. As a County, we've endured the droughts, enjoyed the oil field Booms and suffered through the Busts many times.

This year's challenges include a lingering drought with little cotton planted and ranchers forced to sell their stock. Two years of COVID seem to be almost behind us; the effect on our workforce is still undetermined. We are facing unprecedented inflation with a suggestion of recession looming. These are uncertain times, as always.

Howard County Government remains strong, though we face many challenges. This year's Budget reflects the cost of retaining our employees as well as the cost of supporting our law enforcement, judicial system and roads and bridges that serve our community.

As a member of Howard County Commissioners' Court, I am proud that our County's property tax rate continues to be one of the most conservative across our Great State of Texas.

A handwritten signature in black ink that reads "Kathryn G. Wiseman".

Kathryn G. Wiseman
Howard County Judge
August 05, 2022

HOWARD COUNTY, TEXAS
ELECTED OFFICIALS

COMMISSIONERS' COURT

Kathryn Wiseman, Judge
Eddilisa Ray, Commissioner Pct. 1
Craig Bailey, Commissioner Pct. 2
Jimmie Long, Commissioner Pct. 3
John Cline, Commissioner Pct. 4

DISTRICT JUDGE, 118TH DISTRICT COURT

Timothy D. Yeats

DISTRICT ATTORNEY

Hardy Wilkerson

DISTRICT CLERK

Joanna Gonzales

JUSTICES OF THE PEACE

Angela Griffin, Pct. 1-1
Mike Averette, Pct. 1-2
Kelly Seales, Pct. 2

SHERIFF

Stan Parker

COUNTY ATTORNEY

Joshua Hamby

COUNTY CLERK

Brent Zitterkopf

TAX ASSESSOR-COLLECTOR

Tiffany Sayles

TREASURER

Sharon Adams

CONSTABLE

Kneel Stallings

www.co.howard.tx.us

AN ORDER LEVYING A TAX RATE
FOR THE COUNTY OF HOWARD
FOR THE TAX YEAR 2022

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 2022, as follows:

General Fund	.150922
Road and Bridge Fund	.061098
Special Road and Bridge Fund	.018902
Interest & Sinking (Debt Service) Fund	<u>.007994</u>
Total Tax Rate	.238916

WHEREAS, these funds are necessary and appropriate for the funding of the 2022-23 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 22nd day of August, 2022.

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

PASSED, ADOPTED AND APPROVED this day.

Date

Kathryn Wiseman, County Judge

Eddilisa Ray, Commissioner Precinct #1

Craig Bailey, Commissioner Precinct #2

Jimmie Long, Commissioner Precinct #3

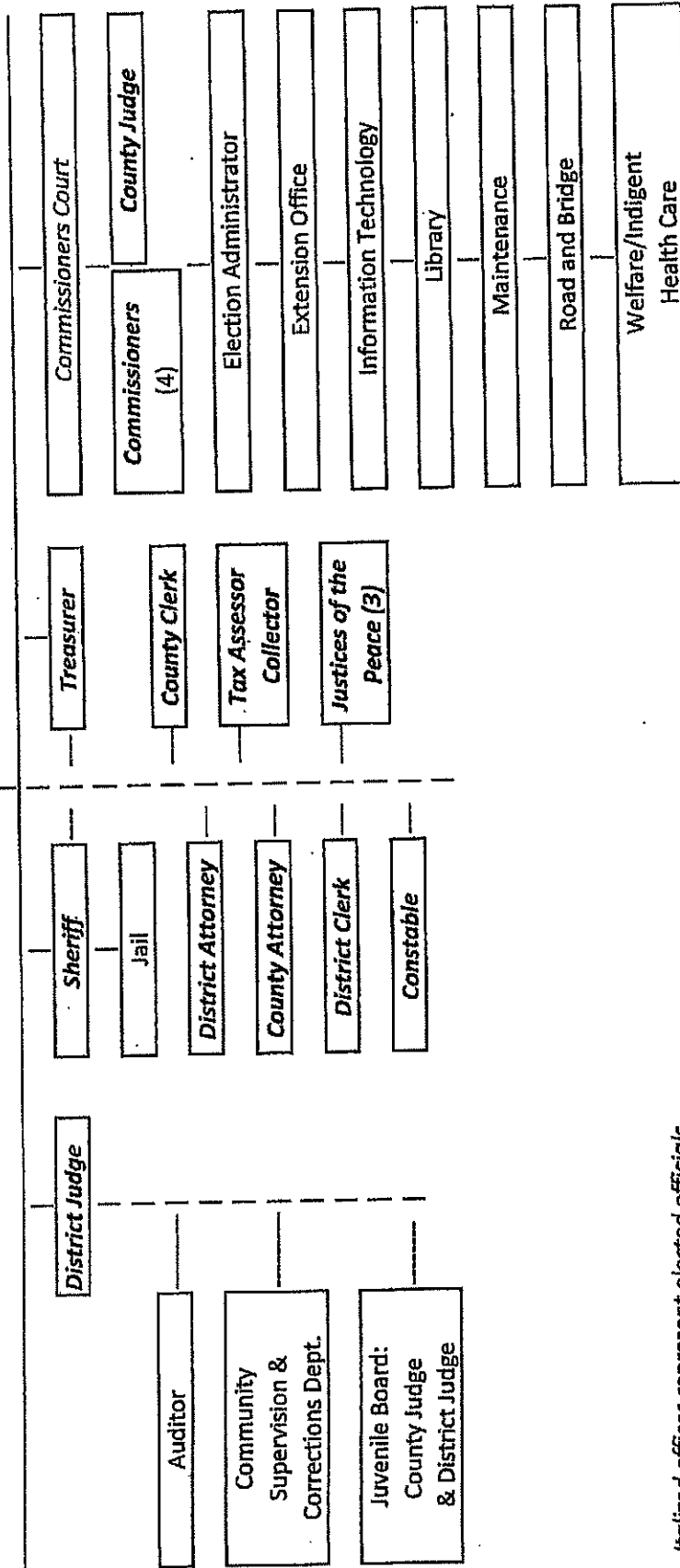
John Cline, Commissioner Precinct #4

Attest: _____

County Clerk Brent Zitterkopf

HOWARD COUNTY ORGANIZATIONAL CHART

COUNTY VOTERS



Italized offices represent elected officials

HOWARD COUNTY, TEXAS

2022-23 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	0.481860	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	0.028862	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

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

2022-23 BUDGET

Certified Taxable Value	\$ 8,705,999,440
Adjustments: Pollution control and energy storage system exemption railroad rolling stock and values under protest	5,326,160
Adjusted Total Taxable Value	8,711,325,600
Total tax rate per \$100 of value	0.238916
Taxes to be Levied	20,812,751
Less: Estimated Uncollectible of 3%	624,383
Estimated Collections of Current Taxes	20,188,368
Revenue Estimate - By Fund	
General Fund	\$ 12,752,887
Road and Bridge Fund	6,759,989
Debt Service Fund	675,492
Estimated Collections by Funds	\$ 20,188,368

Tax Rate Information (1)	
	Tax Rate per \$100
Last year's tax rate (2021-22)	0.327545
This year's No-New-Revenue Rate	0.220452
This year's Voter-Approval Rate	0.238916
The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for Howard County from the same properties in both the 2021 tax year and the 2022 tax year.	
The voter-approval rate is the highest tax rate Howard County may adopt without holding an election to seek voter approval of the rate.	
(1) Source: Tax Assessor	



HOWARD COUNTY APPRAISAL DISTRICT

Patricia Davis,
RPA/RTA/CCA
Chief Appraiser


Jackie Olson
Howard County Auditor
300 Main #207
Big Spring, Texas 79720

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

Howard County

Net Taxable Value Certifiable	8,705,999,440
New Value	15,073,401
Value of Property Remaining in Protest	18,164,608

Corrected Certification as of 26th day of July, 2022



Patricia Davis, Chief Appraiser

Debt Service Schedule
2016-2033

shaded = Paid

Date	Outstanding Debt					The Bonds					Fiscal Total
	Principal	Coupon	Interest	Total P+I	Total	Principal	Coupon	Interest	Total P+I	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

Budget Summary

	Governmental Fund Types							Debt	Proprietary	
								Service	Internal	
	Special Revenue								Service	
	100	160	170	190	220	233	Other	601	650	
				Indigent	Court-		Special	Interest		TOTAL
		Road	Law	Health	house	Tobacco	Revenue Funds	and	Equipment	ALL
	General	& Bridge	Library	Care	Security	Settlement	Combined	Sinking	Operating	FUNDS
Estimated Cash Balance 10/01/22	\$ 13,150,000	\$ 1,100,000	\$ 12,500		\$ 19,600	\$ 4,550,000	\$ 8,306,733	\$ 66,000	\$ 850,000	\$ 25,643,733
Revenue:										
Taxes	13,047,887	6,894,989						696,492		20,639,368
License and permits	8,700	670,000				20,000				679,700
Intergovernmental	976,663	1,506,166					1,043,749			2,603,069
Charges for services	1,346,684		20,020		28,850					2,439,283
Fines and fees	382,590									382,590
Misc./Interest on Invest.	181,566	12,000	25		27	60,000	120,874	100	2,000	382,661
Total Revenue	16,954,279	9,083,175	20,045		28,877	60,000	1,170,723	696,592	2,000	27,035,691
Expenditures:	100	160	170	190	220	233		601	650	
Judicial	3,113,945		30,000							3,143,945
General administration	680,057				113,187		4,446,723		2,571,193	7,610,159
Elections	286,480									286,480
Financial administration	1,657,686									1,667,655
Courthouse and other county building	755,714									755,714
Nondepartmental	2,076,381									2,076,381
Contributions to Others	1,134,696									1,134,696
Public Safety	7,609,102									7,609,102
Indigent Health Care/Welfare	11,740			1,627,568						1,639,308
Conservation of Natural Resources	114,449									114,449
Libraries	618,674									618,674
Road maintenance		5,982,550								5,982,550
Equipment maintenance/operations								751,138		751,138
Debt service						4,500,000	4,681,600			9,170,600
Capital Outlay	180,180									180,180
Other/Court Costs										
Total Expenditures	18,160,023	5,982,550	30,000	1,627,568	113,187	4,500,000	9,327,222	751,138	2,571,193	43,081,881
Transfers in/Charges to Other Departments:										
From General to Indigent Health Care	(1,627,568)									(1,627,568)
From General to Courthouse Security	(70,500)									(70,500)
From General to Equipment Operating	(554,000)									(554,000)
From General to Tobacco Settlement	(250,000)									(250,000)
From General to Spec. Revenue	(47,376)									(47,376)
From Tobacco to Radio System						(100,000)	(16,000)			(116,000)
From Road & Bridge to Equipment Operating		(1,900,000)							1,900,000	-
From Court Costs to General										-
Transfers out/Charges by other departments:										
To General from Court Costs	16,000									16,000
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				1,627,568						1,627,568
To Radio Sys Fund from Tobacco							100,000			100,000
To Special Revenue from General							47,376			47,376
To Courthouse Security from General					70,500					70,500
Total Transfers in/Charges	(2,531,444)	(1,900,000)	-	1,627,568	70,500	160,000	129,376	-	2,454,000	-
Estimated Cash Balance 9/30/2023	\$ 5,413,612	\$ 2,800,625	\$ 2,845	\$ -	\$ 5,990	\$ 209,000	\$ 279,810	\$ 454	\$ 734,807	\$ 12,017,643

Other Special Revenue Funds Combined											
Governmental Fund Types											
Special Revenue											
	221	222	223	224	225	227	228	229	230	231	232
	Justice			Local		Records	Records	Vital Rec.			
	Court	Specialty	Court	Truancy	Child	Management	Archive	Preservation	Records	Records	Juvenile
	Building	Court	Reporter	Prevention	Abuse	(District	(County	(County	Management	Management	Delinquency
	Security	(Court Costs)	Service	Diversion	Prevention	Clerk)	Clerk)	Clerk)	(CC Doc.Fil.)	(Court Fees)	Prevention
	\$ 43,000	\$ 6,200	\$ 30,000	\$ 24,000	\$ 6,600	\$ 29,000	\$ 875,000	\$ 24,360	\$ 800,000	\$ 36,500	\$ 26
	221	222	223	224	225	227	228	229	230	231	232
Revenue:											
Taxes	-										
License and permits											
Intergovernmental											
Charges for services	188	3,020	14,700	8,495	450	8,208	110,000	4,070	114,000	7,100	
Fines and fees											
Interest and miscellaneous	140	8	60	40	8	38	1,235	30	1,000	65	
Total Revenue	338	3,038	14,760	8,535	458	8,246	111,235	4,100	115,000	7,165	
	221	222	223	224	225	227	228	229	230	231	232
Expenditures:											
Judicial											
General administration	40,260	1,125	44,760	20,000	5,000	36,000	975,000	25,450	709,950	9,500	26
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										31,500	
Capital Outlay											
Other											
Total Expenditures	40,260	1,125	44,760	20,000	5,000	36,000	975,000	25,450	709,950	41,000	26
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 Comm Systems											
From Road & Bridge to Equipment Operating											
Transfers out/Charges by other departments:											
To Tobacco Settlement from General											
To Equipment Operating from General											
To Equipment Operating from Road & Bridge											
To Indigent Health from General											
To General from Court Costs											
To Courthouse Security from General											
Total Transfers in/Charges	\$ 3,088	\$ 8,113	\$ -	\$ 10,535	\$ 958	\$ 1,246	\$ 11,235	\$ 3,030	\$ 6,050	\$ 2,955	\$ -

[illegible]

[illegible]

Revenues

GENERAL FUND
REVENUES

Types of Revenue	Acct Number	2020-21 Actual	2021-22 Estimated	2022-23 Approved
Taxes:				
Current	100-315-01000	\$ 13,147,479	\$ 12,108,247	\$ 12,752,887
Delinquent	100-315-01100	143,039	145,000	165,000
Penalty and Interest	100-315-01200	133,039	120,000	130,000
Total Taxes		<u>13,423,557</u>	<u>12,373,247</u>	<u>13,047,887</u>
License and Permits:				
Alcoholic Beverage	100-325-01500	<u>10,939</u>	<u>9,000</u>	<u>9,700</u>
Intergovernmental:				
Tax Abatement Fees	100-331-02100	132,000	132,000	132,000
State- Mixed Drink	100-331-02400	53,463	42,000	52,500
State- salary supp. (Co Judge/Attny)	100-331-03180	53,200	53,200	53,200
State-Juror Reimb	100-331-03181	5,100	7,500	1,300
State-excess contribution	100-331-03190	4,988	4,000	4,000
State-indigent defense	100-331-03100	32,699	30,000	30,000
State-SAVNS Grant	100-331-03101	-	-	18,616
State-Sheriff grant	100-331-03110	-	-	-
State-Interlibrary Loan Lends Grant	100-331-03201	1,258	1,000	1,000
State-capital credits	100-331-03202	3,107	3,000	3,000
State-witness reimb	100-331-03390	-	-	-
State-elections grant	100-331-03090	15,374	-	-
Jail SSA incentive payments	100-331-03130	-	-	-
Library Grant	100-331-03250	-	-	-
City-Joint Law Enforcement Center	100-331-03401	541,245	500,000	500,000
911--Dispatchers	100-331-03410	91,789	86,500	86,500
Mineral Lease	100-331-03411	55,181	15,000	25,000
Other Counties-DPS secretary	100-331-03421	18,783	26,000	25,000
D A Employee Salary Supplement	100-331-03170	25,742	22,235	29,692
Martin & Glasscock Co.-court coord.	100-331-03070	11,113	12,085	15,075
Total Intergovernmental		<u>1,045,042</u>	<u>934,520</u>	<u>976,883</u>

GENERAL FUND
REVENUES

Types of Revenue	Acct Number	2020-21 Actual	2021-22 Estimated	2022-23 Approved
Charges for Services:				
Sheriff	100-341-03151	61,667	53,000	63,400
County Judge	100-341-03000	8,452	8,000	3,900
County Attorney	100-341-03310	6,186	5,600	4,150
County Clerk	100-341-03430	531,958	485,000	523,425
County Court - jury	100-345-04000	218	250	1,500
Tax Assessor-Collector	100-341-03510	601,237	550,000	627,375
District Clerk	100-341-03660	108,136	105,000	88,310
District Clerk Jury	100-345-04120	2,350	2,200	3,095
Elections - reimb.	100-341-03831	28,715	10,000	-
APO- attorney	100-341-03750	8,725	8,000	7,000
Justices of Peace-jury	100-345-04210	272	200	159
Library	100-365-03811	14,561	13,000	14,250
On-Site Sewage Inspection	100-365-03900	12,900	12,750	9,100
Total Charges for Services		1,385,377	1,253,000	1,345,664
Fines:				
County Court	100-351-04000	51,583	47,500	55,000
Justice of Peace 1-1	100-351-04520	160,430	152,000	102,700
Justice of Peace 1-2	100-351-04620	146,122	133,000	97,940
Justice of Peace 2-1	100-351-04720	81,137	80,750	40,250
District Court	100-351-04800	89,429	88,350	95,000
Library	100-351-04900	2,574	2,375	1,700
Total Fines		531,275	503,975	392,590
Miscellaneous:				
Interest on Investments/Bank Accts.	100-365-05501	63,954	4,500	44,000
Insurance claims	100-365-05630	25,284	-	-
Tax Appraisal rent	100-365-05660	19,200	19,200	19,200
Health Insurance Surplus Distribution	100-365-05620	60,162	-	-
Unemployment Refund	100-365-05625	9,793	-	-
Jail Pay Phones	100-365-05590	67,393	41,000	45,000
Workers Comp reimb	100-365-05550	13,200	-	-
Wellness Coord	100-365-05601	1,275	1,275	1,275
Airport Rentals	100-365-05691	421,997	-	54,000
Sale of Equipment	100-365-05670	2,619	-	100
Notary Fees	100-365-03810	121	-	-
Echols Tower Lease	100-365-05692	12,466	12,500	12,880
Sale of Property	100-365-05720	-	-	100
Miscellaneous	100-365-05600	9,943	5,000	5,000
Total Miscellaneous		707,407	83,475	181,555
Transfers In (court costs)	100-999-09998		90,000	18,000
TOTAL GENERAL FUND		\$ 17,103,597	\$ 15,247,217	\$ 15,972,279

ROAD AND BRIDGE FUND
REVENUES

Types of Revenue	Acct Number	2020-21 Actual	2021-22 Estimated	2022-23 Approved
Taxes:				
Current	150-315-01000	\$ 3,574,338	\$ 5,767,092	\$ 6,759,989
Delinquent	150-315-01100	12,784	60,000	80,000
Penalty and Interest	150-315-01200	34,226	25,000	55,000
Total Taxes		<u>3,621,348</u>	<u>5,852,092</u>	<u>6,894,989</u>
License and Permits:				
Motor Vehicles	150-325-02000	360,000	350,000	360,000
Motor Vehicles - \$10 fee	150-325-02050	255,540	240,000	230,000
Permits	150-325-02070	100,800	90,000	80,000
Total License and Permits		<u>716,340</u>	<u>680,000</u>	<u>670,000</u>
Intergovernmental:				
Road Grant	150-331-03110	-	4,000,000	1,433,676
Weight Fees	150-331-02280	77,495	63,000	52,000
Lateral Road	150-331-02600	20,325	20,510	20,510
Total Intergovernmental		<u>97,820</u>	<u>4,083,510</u>	<u>1,506,186</u>
Miscellaneous:				
Interest on Investments	150-385-05500	36,331	1,800	12,000
Miscellaneous	150-385-05600	-	-	-
Total Miscellaneous		<u>36,331</u>	<u>1,800</u>	<u>12,000</u>
TOTAL ROAD AND BRIDGE		<u>\$ 4,471,839</u>	<u>\$ 10,617,402</u>	<u>\$ 9,083,175</u>

LAW LIBRARY FUND
REVENUES

Types of Revenue	Acct Number	2020-21 Actual	2021-22 Estimated	2022-23 Approved
Charges for Services:				
County Court	170-341-04000	\$ 7,780	\$ 6,500	\$ 9,120
District Court	170-341-04100	9,887	11,000	10,900
Interest	170-365-05500	382	2	25
TOTAL LAW LIBRARY FUND		\$ 18,049	\$ 17,502	\$ 20,045

INDIGENT HEALTH CARE FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Miscellaneous:				
Miscellaneous	190-365-05600	\$ -	\$ -	\$ -
Total Miscellaneous		-	-	-
Transfers-in				
General Fund	190-999-09999	145,000	1,493,587	1,627,568
TOTAL INDIGENT HEALTH CARE FUND		\$ 145,000	\$ 1,493,587	\$ 1,627,568

COURTHOUSE SECURITY FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Charges for Services:				
County Court	220-341-03400	\$ 11,736	\$ 11,500	\$ 16,300
District Clerk Civil	220-341-03600	1,739	1,800	4,800
District Clerk Criminal	220-341-03610	591	650	800
Justice of Peace 1-1	220-341-04500	3,137	6,000	3,100
Justice of Peace 1-2	220-341-04600	4,720	4,000	2,450
Justice of Peace 2-1	220-341-04700	2,173	3,000	1,400
Total Charges for Services		<u>24,096</u>	<u>26,950</u>	<u>28,850</u>
Miscellaneous:				
Interest on Investments	220-365-05500	207	30	27
Transfer from Other Funds	220-365-00998	45,000	60,000	70,500
Total Miscellaneous		<u>45,207</u>	<u>60,030</u>	<u>70,527</u>
TOTAL COURTHOUSE SECURITY FUND		<u>\$ 69,303</u>	<u>\$ 86,980</u>	<u>\$ 99,377</u>

JUSTICE COURT BUILDING SECURITY FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Charges for Services:				
Justice of Peace 1-1	221-341-04500	\$ 370	\$ 150	\$ 65
Justice of Peace 1-2	221-341-04600	571	100	75
Justice of Peace 2-1	221-341-04700	305	100	58
Total Charges for Services		<u>1,246</u>	<u>350</u>	<u>198</u>
Miscellaneous:				
Interest on Investments	221-365-05500	376	5	140
TOTAL JUSTICE COURT BUILDING SECURITY FUND		<u>\$ 1,622</u>	<u>\$ 355</u>	<u>\$ 338</u>

SPECIALTY COURT FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Charges for Services:				
Court Costs-County Clerk fees	222-341-03430	\$ 449	\$ 1,700	\$ 1,830
Court Costs-District Clerk fees	222-341-03670	228	600	1,200
Total Charges for Services		677	2,300	3,030
Miscellaneous:				
Interest on Investments	222-365-05500	3	2	8
TOTAL SPECIALTY COURT FUND		\$ 680	\$ 2,302	\$ 3,038

COURT REPORTER SERVICE FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Charges for Services:				
Court Costs-County Clerk	223-341-03430	\$ 5,662	\$ 5,000	\$ 6,800
Court Costs-District Clerk	223-341-03670	7,439	7,900	7,900
Total Charges for Services		13,101	12,900	14,700
Miscellaneous:				
Interest on Investments	223-365-05500	483	60	50
Transfer from General Fund	223-999-09999	32,598	-	-
Total Miscellaneous		33,081	60	50
TOTAL COURT REPORTER SVC FUND		\$ 46,182	\$ 12,960	\$ 14,750

LOCAL TRUANCY PREVENTION & DIVERSION FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Charges for Services:				
Court Costs-JP 1-1	224-351-05030	\$ 1,974	\$ 5,900	\$ 2,975
Court Costs-JP 1-2	224-351-05040	3,012	4,000	2,250
Court Costs-JP 2	224-351-05050	1,252	1,700	1,270
Total Charges for Services		<u>6,238</u>	<u>11,600</u>	<u>6,495</u>
Miscellaneous:				
Interest on Investments	224-365-05500	34	10	40
TOTAL TRUANCY PREVENTION & DIVERSION FUND		<u>\$ 6,272</u>	<u>\$ 11,610</u>	<u>\$ 6,535</u>

CHILD ABUSE PREVENTION FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
District Court	226-341-03610	\$ 292	\$ 350	\$ 450
Interest on Investments	226-365-05500	39	2	8
TOTAL CHILD ABUSE PREVENTION FUND		<u>\$ 331</u>	<u>\$ 352</u>	<u>\$ 458</u>

RECORDS MANAGEMENT (DISTRICT CLERK) FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Charges for Service - District Clerk	227-341-03601	\$ 2,913	\$ 2,900	\$ 8,208
Interest on Investments	227-365-05502	180	5	38
TOTAL RECORDS MANAGEMENT (DIST CLK) FUND		<u>\$ 3,093</u>	<u>\$ 2,905</u>	<u>\$ 8,246</u>

RECORDS ARCHIVE - COUNTY CLERK
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Charges for Service - County Clerk	228-335-05601	\$ 100,580	\$ 90,000	\$ 110,000
Interest on Investments	228-365-05500	6,132	100	1,235
TOTAL RECORDS ARCHIVE FUND		<u>\$ 106,712</u>	<u>\$ 90,100</u>	<u>\$ 111,235</u>

VITAL RECORDS PRESERVATION - COUNTY CLERK
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Charges for Service - County Clerk	229-335-05602	\$ 2,948	\$ 3,000	\$ 4,070
Interest on Investments	229-365-05500	177	5	35
TOTAL VITAL RECORDS PRESERVATION FUND		<u>\$ 3,125</u>	<u>\$ 3,005</u>	<u>\$ 4,105</u>

RECORDS MANAGEMENT (DOCUMENT FILING) FUND
REVENUES

Types of Revenue		Acct Number	2020-21 Actual	2021-22 Estimated	2022-23 Approved
Charges for Services:					
County Clerk		230-335-05603	\$ 100,948	\$ 90,000	\$ 114,000
Miscellaneous:					
Interest on Investments		230-365-05500	3,316	120	1,000
TOTAL RECORDS MANAGEMENT FUND			<u>\$ 104,264</u>	<u>\$ 90,120</u>	<u>\$ 115,000</u>

RECORDS MANAGEMENT (COURT FEE) FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Charges for Services:				
County Clerk	231-341-03400	\$ 4,016	\$ 3,000	\$ 3,300
District Clerk Criminal	231-341-03610	2,716	2,800	2,800
District Clerk Civil	231-341-03602	2,923	2,500	1,000
Total Charges for Services		<u>9,655</u>	<u>8,300</u>	<u>7,100</u>
Miscellaneous:				
Interest on Investments	231-365-05500	386	6	55
TOTAL RECORDS MANAGEMENT FUND		<u>\$ 10,041</u>	<u>\$ 8,306</u>	<u>\$ 7,155</u>

JUVENILE DELINQUENCY PREVENTION FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Charges for Service - District Clerk	232-466-05600	\$ -	\$ -	\$ -
Interest on Investments	232-365-05503	-	-	-
TOTAL JUVENILE DELINQUENCY PREVENTION FUND		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TOBACCO SETTLEMENT FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Intergovernmental:				
Tobacco Settlement-St apportionment	233-331-03290	\$ 22,130	\$ 10,000	\$ 20,000
Miscellaneous:				
Interest on Investments	233-365-05500	37,223	800	60,000
Transfer from other funds	233-365-09980	250,000	270,000	250,000
TOTAL TOBACCO SETTLEMENT FUND		<u>\$ 309,353</u>	<u>\$ 280,800</u>	<u>\$ 330,000</u>

JUSTICE COURT TECHNOLOGY FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Charges for Services:				
Justice of Peace 1-1	234-351-04510	\$ 3,175	\$ 5,000	\$ 2,680
Justice of Peace 1-2	234-351-04610	4,755	3,500	2,100
Justice of Peace 2-1	234-351-04711	2,263	2,500	1,270
Total Charges for Services		<u>10,193</u>	<u>11,000</u>	<u>6,050</u>
Miscellaneous:				
Interest on Investments	234-365-05500	<u>346</u>	<u>6</u>	<u>30</u>
TOTAL JUSTICE COURT TECHNOLOGY FUND		<u>\$ 10,539</u>	<u>\$ 11,006</u>	<u>\$ 6,080</u>

DISTRICT COURT RECORDS TECHNOLOGY FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Charges for Service - District Clerk	235-341-03603	\$ 5,612	\$ 5,000	\$ 1,800
Interest on Investments	235-365-05500	<u>293</u>	<u>5</u>	<u>20</u>
TOTAL DISTRICT COURT RECORDS TECHNOLOGY FUND		<u>\$ 5,905</u>	<u>\$ 5,005</u>	<u>\$ 1,820</u>

ALTERNATIVE DISPUTE RESOLUTION FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Charges for Services:				
Justice of Peace 1-1	236-341-04510	\$ -	\$ -	\$ 600
Justice of Peace 1-2	236-341-04610	-	-	760
Justice of Peace 2-1	236-341-04710	-	-	75
County Court- Civil	236-341-05604	-	-	2,800
District Court	236-341-03606	4,860	5,000	4,900
Interest on Investments	236-365-05500	<u>135</u>	<u>6</u>	<u>25</u>
TOTAL ALTERNATIVE DISPUTE RESOLUTION FUND		<u>\$ 4,995</u>	<u>\$ 5,006</u>	<u>\$ 9,160</u>

COUNTY COURT TECHNOLOGY FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
County Court	237-341-04000	\$ 336	\$ 450	\$ 400
Interest on Investments	237-365-05500	19	2	5
TOTAL COUNTY COURT TECHNOLOGY FUND (HB 3637)		<u>\$ 355</u>	<u>\$ 452</u>	<u>\$ 405</u>

DISTRICT COURT TECHNOLOGY FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
District Court	238-341-03606	\$ 388	\$ 350	\$ 400
Interest on Investments	238-365-05500	18	2	3
TOTAL DISTRICT COURT TECHNOLOGY FUND		<u>\$ 406</u>	<u>\$ 352</u>	<u>\$ 403</u>

DISTRICT COURT RECORDS ARCHIVE FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
District Court	239-341-03601	\$ 253	\$ 600	\$ 222
Interest on Investments	239-365-05500	144	2	3
TOTAL DISTRICT COURT RECORDS ARCHIVE FUND		<u>\$ 397</u>	<u>\$ 602</u>	<u>\$ 225</u>

DISTRICT COURT RECORD PRESERVATION FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
District Court	241-341-03607	\$ 5,670	\$ 5,000	\$ 2,000
Interest on Investments	241-365-05500	179	12	35
TOTAL DISTRICT COURT RECORD PRESERVATION FUND		<u>\$ 5,849</u>	<u>\$ 5,012</u>	<u>\$ 2,035</u>

COUNTY COURT RECORD PRESERVATION FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
County Court	242-341-04001	\$ 1,620	\$ 1,750	\$ 700
Interest on Investments	242-365-05500	55	12	14
TOTAL COUNTY COURT RECORD PRESERVATION FUND		<u>\$ 1,675</u>	<u>\$ 1,762</u>	<u>\$ 714</u>

FEMA FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Federal funds	243-243-03272	\$ -	\$ -	\$ -
Interest on Investments	243-365-05500	338	-	-
TOTAL FEMA FUND		<u>\$ 338</u>	<u>\$ -</u>	<u>\$ -</u>

CARES COVID-19 FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Disaster Relief	244-243-03272	\$ 407,110	\$ -	\$ -
Disaster Relief - Library	244-243-03273	-	-	-
Disaster Relief - Sheriff (DOJ)	244-243-03274	41,913	-	-
Interest on Investments	243-365-05500	-	-	-
TOTAL CARES COVID-19 FUND		<u>\$ 449,023</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY ATTORNEY DIVERSIONARY FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
County Attorney	245-341-03300	\$ 9,810	\$ 10,000	\$ 9,400
Interest on Investments	245-365-05500	870	18	170
TOTAL COUNTY ATTORNEY DIVERSIONARY FUND		<u>\$ 10,680</u>	<u>\$ 10,018</u>	<u>\$ 9,570</u>

COUNTY LIBRARY DONATION FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Donations	249-410-03202	\$ 238	\$ 500,000	\$ -
Interest on Investments	249-365-05500	975	18	1,000
TOTAL COUNTY LIBRARY DONATION FUND		<u>\$ 1,213</u>	<u>\$ 500,018</u>	<u>\$ 1,000</u>

FUTURE COMMUNICATION SYSTEM FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Intergovernmental:				
Future Maint Pkg - City of B.S. \$27,500	298-331-03402	\$ 27,500	\$ 27,500	\$ 27,500
Miscellaneous:				
Interest on Investments	298-365-05500	241	12	100
Transfer from General	298-999-09999	22,500	22,500	22,500
TOTAL FUTURE COMM SYS FUND		<u>\$ 50,241</u>	<u>\$ 50,012</u>	<u>\$ 50,100</u>

COMMUNICATION SYSTEMS MAINTENANCE FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Intergovernmental:				
Annual Maint Pkg - City of Big Spring	299-331-03401	\$ 2,750	\$ 2,750	\$ 2,750
Total Intergovernmental		<u>2,750</u>	<u>2,750</u>	<u>2,750</u>
Miscellaneous:				
Interest on Investments	299-365-05500	116	12	24
Transfer from General - Annual Maint	299-999-09998	2,250	2,250	2,250
Total Miscellaneous		<u>2,366</u>	<u>2,262</u>	<u>2,274</u>
TOTAL COMMUNICATION SYSTEMS FUND		<u>\$ 5,116</u>	<u>\$ 5,012</u>	<u>\$ 5,024</u>

AMERICAN RESCUE PLAN FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Grant	301-243-03275	\$ -	\$ 3,500,000	\$ -
Interest on Investments	301-365-05500	-	200	100,000
TOTAL AMERICAN RESCUE PLAN FUND		<u>\$ -</u>	<u>\$ 3,500,200</u>	<u>\$ 100,000</u>

ELECTION ADMIN FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
10% Election Admin. Fee	306-341-03261	\$ -	\$ 5,000	\$ -
Equipment Rental Fee	306-341-03270	-	20,000	-
Interest on Investments	306-365-05500	250	10	100
Transfer from General	306-999-00999	25,127	-	-
TOTAL ELECTION ADMIN FUND		<u>\$ 25,377</u>	<u>\$ 25,010</u>	<u>\$ 100</u>

LEOSE - DISTRICT ATTORNEY FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
State of Texas	307-331-03161	\$ 669	\$ 620	\$ 555
Interest on Investments	307-365-05500	21	5	-
Transfer from General Fund	307-999-00999	-	-	-
TOTAL LEOSE - DISTRICT ATTORNEY FUND		<u>\$ 690</u>	<u>\$ 625</u>	<u>\$ 555</u>

LEOSE - SHERIFF FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
State of Texas	308-331-03161	\$ 3,854	\$ 3,500	\$ 3,166
Interest on Investments	308-365-05500	113	5	25
Transfer from General Fund	308-999-09999	-	-	-
TOTAL LEOSE - SHERIFF FUND		<u>\$ 3,967</u>	<u>\$ 3,505</u>	<u>\$ 3,191</u>

SHERIFF DONATIONS FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Donations	309-341-03192	\$ 10,650	\$ -	\$ -
Interest on Investments	309-365-05500	100	5	60
Transfer from General Fund	309-999-09999	-	-	-
TOTAL SHERIFF DONATIONS FUND		<u>\$ 10,750</u>	<u>\$ 5</u>	<u>\$ 60</u>

CASH BONDS FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Cash Bonds (held for court release)	310-341-80500	\$ 15,650	\$ -	\$ -
Transfer from General Fund	310-999-09999	-	-	-
TOTAL CASH BONDS FUND		<u>\$ 15,650</u>	<u>\$ -</u>	<u>\$ -</u>

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

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Court Costs (sent to State) Note 1				
District Clerk Civil	311-351-05010	\$ 70,574	\$ 83,000	\$ 32,000
District Clerk Criminal	311-351-05020	25,805	28,000	24,400
JP 1-1 Criminal/Civil	311-351-05030	95,455	151,000	77,000
JP 1-2 Criminal/Civil	311-351-05040	156,021	166,000	70,000
JP 2 Criminal/Civil	311-351-05050	58,081	86,000	36,500
County Clerk Civil	311-351-05080	45,492	39,000	27,425
County Clerk Criminal	311-351-05081	16,355	34,000	17,340
County Clerk Recording	311-351-05095	10,091	9,900	8,500
Sheriff Bail Bonds	311-351-05090	12,180	18,000	16,800
CSCD Sexual Assault	311-351-05100	-	220	-
JP 1-1 Teen Court	311-351-04551	18	-	-
JP 1-2 Teen Court	311-351-04651	-	-	-
JP 2 Teen Court	311-351-05002	-	-	-
Juror donations	311-351-05060	-	100	-
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	311-351-04650	-	-	-
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	-	-	-
Revenue sent to various agencies	311-351-05070	(421,582)	(525,220)	(291,965)
Revenue transferred to General Fund	311-999-99998	(68,490)	(90,000)	(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		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Office of MHMR	312-331-03161	\$ 256,356	\$ 256,356	\$ 256,356
Interest on Investments	312-365-05500	1,138	20	160
Transfer from General Fund	312-999-09999	-	-	-
TOTAL MENTAL HEALTH OFFICERS FUND		<u>\$ 257,494</u>	<u>\$ 256,376</u>	<u>\$ 256,516</u>

SCHOOL RESOURCE OFFICER FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
School Districts	313-331-03441	\$ 69,377	\$ 127,927	\$ 140,859
Interest on Investments	313-365-05500	177	-	-
Transfer from General Fund	313-999-09999	19,600	20,742	22,626
TOTAL SCHOOL RESOURCE OFFICER FUND		<u>\$ 89,154</u>	<u>\$ 148,669</u>	<u>\$ 163,485</u>

SCOFFLAW FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
JP 1-1	314-351-05030	\$ 2,759	\$ 3,000	\$ 2,380
JP 1-2	314-351-05040	609	890	800
JP 2	314-351-05050	1,875	1,300	900
County Clerk	314-351-05081	166	140	100
Interest on Investments	314-365-05500	183	2	30
TOTAL SCOFFLAW FUND		<u>\$ 5,592</u>	<u>\$ 5,332</u>	<u>\$ 4,210</u>

DEBT SERVICE FUND - GO BONDS, SERIES 2008
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Taxes:				
Current	601-315-01000	\$ 784,598	\$ 636,687	\$ 675,492
Delinquent	601-315-01100	2,397	7,000	15,000
Penalty and Interest	601-315-01200	6,966	2,500	6,000
Total Taxes		<u>793,961</u>	<u>646,187</u>	<u>696,492</u>
Interest on Investments	601-365-05500	2,047	25	100
Miscellaneous	601-601-00998	-	-	-
TOTAL DEBT SERVICE FUND		<u>\$ 796,008</u>	<u>\$ 646,212</u>	<u>\$ 696,592</u>

DEBT SERVICE FUND - SERIES 2018 TAX NOTES (Radio System)
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Taxes:				
Current	600-315-01000	\$ 429,950	\$ -	\$ -
Delinquent	600-315-01100	1,314	-	-
Penalty and Interest	600-315-01200	3,817	-	-
Total Taxes		<u>435,081</u>	<u>-</u>	<u>-</u>
City of Big Spring-Share of Radio Sys	600-331-03401	244,977	-	-
Interest on Investments	600-365-05500	1,197	-	-
Miscellaneous	600-601-00998	-	-	-
TOTAL DEBT SERVICE FUND		<u>\$ 681,255</u>	<u>\$ -</u>	<u>\$ -</u>

CITY/COUNTY RADIO SYSTEM
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Bond Proceeds	704-700-30000	\$ -	\$ -	\$ -
Interest on Investments	704-365-05500	4,604	-	-
Transfer from Tobacco Fund	704-999-09999	175,000	-	100,000
TOTAL CITY/COUNTY RADIO SYSTEM		<u>\$ 179,604</u>	<u>\$ -</u>	<u>\$ 100,000</u>

EQUIPMENT OPERATING FUND
REVENUES

Types of Revenue		2020-21 Actual	2021-22 Estimated	2022-23 Approved
Miscellaneous:				
Interest on Investments	850-365-05500	\$ 7,005	\$ 200	\$ 2,000
Insurance Claims	850-365-05630	69,723	-	-
Sale of Equipment	850-365-05670	(21,226)	-	-
Gain on rcpt of contributed vehicle	850-2670000	36,610	-	-
Miscellaneous	850-365-05600	250	-	-
Total Miscellaneous		<u>92,361</u>	<u>200</u>	<u>2,000</u>
Transfers-in/Charges to Other Departments:				
Road and Bridge fund	850-391-06100	1,225,000	1,750,000	1,900,000
General Fund-Fire Dept.	850-391-06150	100,000	100,000	100,000
General Fund-Sheriff's Dept.	850-391-06200	220,000	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>1,689,000</u>	<u>2,304,000</u>	<u>2,454,000</u>
TOTAL EQUIPMENT OPERATING FUND		<u>\$ 1,781,361</u>	<u>\$ 2,304,200</u>	<u>\$ 2,456,000</u>

Expenditures

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
JUDICIAL				
<u>DISTRICT JUDGE</u>				
Salary	100-100-10000	\$ 127,726	\$ 136,297	\$ 159,311
Longevity	100-100-10020	5,520	5,880	8,700
Overtime Pay	100-100-10080	9	-	-
Benefits				
FICA/Medicare	100-100-15010	8,546	9,761	11,737
Retirement	100-100-15020	22,413	23,914	28,260
Health Insurance	100-100-15030	15,393	16,193	17,489
Dental Insurance	100-100-15040	513	513	518
BC Life Insurance	100-100-15050	63	63	63
TCDRS Life Insurance	100-100-15060	496	526	622
Unemployment	100-100-15070	88	211	255
Workers' Compensation	100-100-15080	223	247	299
Office Supplies	100-100-20000	406	600	600
Travel and Professional Dues	100-100-31015	1,928	1,000	2,000
Machine Maintenance	100-100-32500	-	1,200	1,200
Telecommunications	100-100-33005	203	100	100
Telecommunications-Court Reporter	100-100-33050	383	600	600
Court Reporter (See Fund 223)	100-100-37000	840	-	-
Miscellaneous	100-100-80500	190	-	-
Total District Judge		\$ 184,939	\$ 197,104	\$ 231,754
<u>DISTRICT COURT</u>				
Court Reporter-CPS (See Fund 223)	100-110-10000	\$ 9,203	\$ -	\$ -
FICA & Unemployment		704	-	-
Witness Expense	100-110-37500	515	1,000	1,000
Expert Witness & Investigator	100-110-37510	3,397	5,000	5,000
Appointed Attorneys	100-110-38000	111,880	145,000	145,000
CPA Attorneys, C/Rept/ Mediators	100-110-38010	117,451	120,000	120,000
Mediators	100-110-38020	-	3,000	3,000
Visiting Judges	100-110-38050	656	1,000	1,000
Seventh Judicial Admin. Region	100-110-38060	5,889	5,889	5,490
DNA/Psych/Medical testing	100-110-38070	1,000	2,000	2,000
Meals for Jurors	100-110-38500	380	500	500
Jury: Petit	100-110-39500	10,078	15,000	15,000
Grand	100-110-40000	3,240	7,500	7,500
Interpreters	100-110-52000	-	1,000	1,000
Capital Murder Insurance	100-110-80470	7,090	7,090	7,090
Miscellaneous	100-110-80500	149	1,000	1,000
Courtroom Renovations	100-110-90157	-	1,500	1,500
Total District Court		\$ 271,633	\$ 316,479	\$ 316,080

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
<u>COUNTY COURT</u>				
Salary (Court Reporter)(See Fund 223)	100-120-10000	\$ 10,800	\$ -	\$ -
FICA/Medicare	100-120-15010	826	-	-
Court Reporter Transcripts (See Fund 223)	100-120-37000	-	-	-
Appointed Attorneys	100-120-38000	60,700	55,000	110,000
Appt Attorneys-State Hospital	100-120-38011	23,700	45,500	45,500
Guardianship	100-120-38020	900	4,000	4,000
Out of County commitments	100-120-38030	1,868	9,800	9,800
Visiting Judges	100-120-38050	-	5,000	5,000
DNA/Psych/Medical Testing	100-120-38070	-	3,000	3,000
Jury	100-120-39500	-	1,200	1,200
Miscellaneous	100-120-80500	-	500	500
Total County Court		\$ 98,794	\$ 124,000	\$ 179,000
<u>JUSTICE OF PEACE COURT</u>				
Court Reporter Transcripts	100-130-37000	\$ -	\$ 250	\$ 250
Jury	100-130-39500	276	1,500	1,500
Miscellaneous	100-130-80500	-	260	260
Total Justice of Peace Court		\$ 276	\$ 2,010	\$ 2,010
<u>JUSTICE OF PEACE 1-1</u>				
Salary	100-140-10001	\$ 124,211	\$ 131,054	\$ 130,302
Longevity	100-140-10020	3,840	4,320	6,600
Overtime Pay	100-140-10070	19	85	-
Benefits				
FICA/Medicare	100-140-15010	9,672	10,356	10,473
Retirement	100-140-15020	21,541	22,770	23,027
Health Insurance	100-140-15030	23,089	24,290	21,861
Dental Insurance	100-140-15040	769	769	648
BC Life Insurance	100-140-15050	95	95	79
TCDRS Life Insurance	100-140-15060	477	501	507
Unemployment	100-140-15070	76	129	107
Workers' Compensation	100-140-15080	248	269	272
Office Supplies	100-140-20000	230	500	500
Travel and Professional Dues	100-140-31000	-	3,000	3,000
Printing	100-140-32000	371	300	300
Machine Maintenance	100-140-32500	-	300	300
Telecommunications	100-140-33004	491	425	425
Bonds	100-140-33500	178	180	180
Miscellaneous	100-140-80500	-	250	250
Total Justice of Peace 1-1		\$ 185,308	\$ 199,593	\$ 198,831

**GENERAL FUND
EXPENDITURES**

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
<u>JUSTICE OF PEACE 1-2</u>				
Salary	100-150-10001	\$ 85,216	\$ 93,811	\$ 130,302
Longevity	100-150-10020	3,240	5,520	11,100
Overtime Pay	100-150-10070	26	120	-
Benefits				
FICA/Medicare	100-150-15010	6,846	7,599	10,817
Retirement	100-150-15020	14,883	16,708	23,784
Health Insurance	100-150-15030	6,420	16,193	21,861
Dental Insurance	100-150-15040	214	513	648
BC Life Insurance	100-150-15050	26	63	79
TCDRS Life Insurance	100-150-15060	329	368	524
Unemployment	100-150-15070	43	65	111
Workers' Compensation	100-150-15080	176	198	281
Office Supplies	100-150-20000	158	400	400
Travel and Professional Dues	100-150-31000	-	2,000	2,000
Printing	100-150-32000	371	350	350
Machine Maintenance	100-150-32500	375	250	250
Telecommunications	100-150-33004	686	600	600
Bonds	100-150-33500	119	75	75
Miscellaneous	100-150-80500	35	150	150
Total Justice of Peace 1-2		\$ 119,163	\$ 144,983	\$ 203,332
<u>JUSTICE OF PEACE 2</u>				
Salary	100-160-10001	\$ 92,027	\$ 94,212	\$ 110,268
Longevity	100-160-10020	60	960	-
Overtime pay	100-160-10070	6	-	-
Benefits				
FICA/Medicare	100-160-15010	6,528	7,281	8,435
Retirement	100-160-15020	15,490	16,008	18,547
Health Insurance	100-160-15030	15,393	16,193	17,489
Dental Insurance	100-160-15040	513	513	518
BC Life Insurance	100-160-15050	63	63	63
TCDRS Life Insurance	100-160-15060	343	352	408
Unemployment	100-160-15070	70	65	69
Workers' Compensation	100-160-15080	173	189	220
Office Supplies	100-160-20000	232	200	200
Travel and Professional Dues	100-160-31000	-	1,500	1,500
Printing	100-160-32000	571	500	500
Machine Maintenance	100-160-32500	-	200	200
Telecommunications	100-160-33004	2,612	1,800	1,800
Bonds	100-160-33500	-	100	100
Building Maintenance	100-160-41000	2,385	7,000	7,000
Utilities	100-160-46500	3,497	2,800	2,800
Miscellaneous	100-160-80500	-	250	250
Total Justice of Peace 2		\$ 139,963	\$ 150,186	\$ 170,367

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
<u>DISTRICT ATTORNEY</u>				
Salary	100-170-10000	\$ 224,161	\$ 263,646	\$ 258,238
Supplemental Salary	100-170-10010	22,075	21,815	22,475
Longevity	100-170-10020	6,240	7,200	10,200
Overtime Pay	100-170-10070	144	200	-
Benefits				
FICA/Medicare	100-170-15010	18,959	22,388	22,255
Retirement	100-170-15020	42,624	49,226	48,932
Health Insurance	100-170-15030	30,786	32,387	34,978
Dental Insurance	100-170-15040	1,282	1,282	1,036
BC Life Insurance	100-170-15050	126	158	126
TCDRS Life Insurance	100-170-15060	943	1,083	1,077
Unemployment	100-170-15070	177	457	494
Workers' Compensation	100-170-15080	495	535	578
Office Supplies	100-170-20000	94	1,600	1,600
Travel and Professional Dues	100-170-31015	135	1,500	1,500
Printing	100-170-32000	-	-	-
Machine Maintenance	100-170-32500	-	300	300
Telecommunications	100-170-33000	799	600	600
Bonds	100-170-33500	71	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		\$ 349,111	\$ 414,627	\$ 414,639

**GENERAL FUND
EXPENDITURES**

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
<u>DISTRICT CLERK</u>				
Salary	100-180-10000	\$ 207,112	\$ 217,491	\$ 238,577
Longevity	100-180-10020	3,840	4,320	7,275
Overtime Pay	100-180-10070	7	195	-
Benefits				
FICA/Medicare	100-180-15010	15,062	16,968	18,808
Retirement	100-180-15020	35,483	37,309	41,352
Health Insurance	100-180-15030	39,121	40,483	43,722
Dental Insurance	100-180-15040	1,303	1,282	1,295
BC Life Insurance	100-180-15050	160	158	158
TCDRS Life Insurance	100-180-15060	785	821	910
Unemployment	100-180-15070	161	270	294
Workers' Compensation	100-180-15080	420	441	489
Office Supplies	100-180-20000	1,609	2,000	2,000
Travel & Professional Dues	100-180-31015	1,318	4,500	4,500
Printing	100-180-32000	1,800	1,500	1,500
Machine Maintenance	100-180-32500	-	1,000	1,000
Telecommunications	100-180-33000	599	1,000	1,000
Bonds	100-180-33500	385	175	175
Magnetic Imaging	100-180-80400	-	3,600	3,600
Miscellaneous	100-180-80500	160	250	250
Records Preservation	100-180-90196	-	30,000	30,000
Total District Clerk		\$ 309,324	\$ 363,763	\$ 396,905

COUNTY ATTORNEY

Salary	100-180-10000	\$ 179,417	\$ 188,631	\$ 273,398
Salary Supplement	100-190-10010	28,000	28,000	28,000
Longevity	100-190-10020	4,560	5,040	8,175
Overtime Pay	100-190-10070	367	-	-
Benefits				
FICA/Medicare	100-190-15010	16,072	16,958	23,683
Retirement	100-190-15020	35,898	37,285	52,070
Health Insurance	100-190-15030	30,786	32,387	34,978
Dental Insurance	100-190-15040	1,025	1,025	1,036
BC Life Insurance	100-190-15050	126	126	126
TCDRS Life Insurance	100-190-15060	795	820	1,146
Unemployment	100-190-15070	90	212	231
Workers' Compensation	100-190-15080	410	441	616
Office Supplies	100-190-20000	681	2,800	2,800
Travel (inactive - see fund 245 Diversionary)	100-190-31015	-	-	-
Printing	100-190-32000	-	1,000	1,000
Machine Maintenance	100-190-32500	-	800	800
Telecommunications	100-190-33000	580	650	650
Bonds	100-190-33500	249	500	500
Miscellaneous	100-190-80500	-	250	250
Total County Attorney		-37- 299,056	\$ 316,925	\$ 429,459

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
COUNTY CLERK				
Salary	100-200-10000	\$ 278,389	\$ 292,504	\$ 319,281
Longevity	100-200-10020	18,000	19,800	22,800
Overtime pay	100-200-10070	102	200	-
Benefits				
FICA/Medicare	100-200-15010	22,031	23,891	26,170
Retirement	100-200-15020	49,870	52,530	57,538
Health Insurance	100-200-15030	57,712	60,775	65,733
Dental Insurance	100-200-15040	1,794	1,794	1,813
BC Life Insurance	100-200-15050	221	221	221
TCDRS Life Insurance	100-200-15060	1,103	1,156	1,266
Unemployment	100-200-15070	178	418	450
Workers' Compensation	100-200-15080	573	621	681
Office Supplies	100-200-20000	2,775	4,000	4,000
Travel and Professional Dues	100-200-31015	1,524	3,500	3,500
Education-Judge/Staff of Probate Court	100-200-31080	125	5,000	5,000
Printing	100-200-32000	162	7,000	7,000
Machine Maintenance	100-200-32500	2,911	1,000	1,000
Telecommunications	100-200-33000	731	1,200	1,200
Bonds	100-200-33500	789	1,665	1,665
Indexing	100-200-35000	38,578	35,000	35,000
Magnetic Imaging	100-200-80400	-	15,000	15,000
Miscellaneous	100-200-80500	-	250	250
Remote Certification	100-200-90500	1,973	2,000	2,000
Total County Clerk		\$ 479,540	\$ 529,525	\$ 571,568
 TOTAL JUDICIAL		 \$ 2,437,107	 \$ 2,759,195	 \$ 3,113,945

**GENERAL FUND
EXPENDITURES**

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
GENERAL ADMINISTRATION				
COUNTY JUDGE				
Salary (Includes Emer. Mgmt)	100-210-10000	\$ 110,685	\$ 112,910	\$ 127,210
Salary Supplement	100-210-10010	25,200	25,200	25,200
Longevity	100-210-10020	4,800	5,040	1,875
Overtime Pay	100-210-10070	7	-	-
Cell Phone Allowance (Emer Mgmt)	100-210-10090			435
Benefits				
FICA/Medicare	100-210-15010	10,090	10,951	11,836
Retirement	100-210-15020	22,034	24,078	26,024
Health Insurance	100-210-15030	15,393	16,193	17,489
Dental Insurance	100-210-15040	513	513	518
BC Life Insurance	100-210-15050	63	63	63
TCDRS Life Insurance	100-210-15060	486	480	519
Unemployment	100-210-15070	41	90	98
Workers' Compensation	100-210-15080	272	285	308
Office Supplies	100-210-20000	681	750	750
Printing- Emer Mgmt	100-210-32000	-	-	100
Travel and Pro Dues- Emer Mgmt	100-210-31015	3,305	-	959
Travel and Pro Dues- Co Judge	100-210-31016	-	3,000	4,500
Machine Maintenance	100-210-32500	88	350	350
Telecommunications	100-210-33000	675	400	400
Bonds	100-210-33500	-	100	100
Miscellaneous	100-210-80500	-	250	250
Total County Judge		\$ 194,332	\$ 200,653	\$ 218,984

COMMISSIONERS COURT

Salary	100-220-10000	\$ 150,388	\$ 159,434	\$ 194,400
Longevity	100-220-10020	6,880	7,440	5,700
Benefits				
FICA/Medicare	100-220-15010	11,214	12,766	15,308
Retirement	100-220-15020	26,453	28,068	33,657
Health Insurance	100-220-15030	30,786	32,387	34,978
Dental Insurance	100-220-15040	1,025	1,025	1,036
BC Life Insurance	100-220-15050	126	126	126
TCDRS Life Insurance	100-220-15060	585	617	741
Unemployment	100-220-15070	5	-	-
Workers' Compensation	100-220-15080	307	332	398
Office Supplies	100-220-20000	154	150	150
Travel - Commissioner Precinct 1	100-220-31011	3,268	1,500	1,500
Travel - Commissioner Precinct 2	100-220-31020	555	1,500	1,500
Travel - Commissioner Precinct 3	100-220-31030	380	1,500	1,500
Travel - Commissioner Precinct 4	100-220-31040	995	1,500	1,500
Telecommunications	100-220-33000	1,348	175	175
Bonds	100-220-33500	356	360	360
Miscellaneous	100-220-80500	92	100	100
Total Commissioners Court		\$ 234,918	\$ 248,980	\$ 293,129

**GENERAL FUND
EXPENDITURES**

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
<u>INFORMATION TECHNOLOGY (IT)</u>				
Salary (Note: see Professional Svc)	100-322-10001	\$ -	\$ -	\$ 68,852
Longevity	100-322-10020	-	-	-
Overtime Pay	100-322-10080	-	-	-
Benefits				
FICA/Medicare	100-322-15010	-	-	5,267
Retirement	100-322-15020	-	-	11,581
Health Insurance	100-322-15030	-	-	8,744
Dental Insurance	100-322-15040	-	-	259
BC Life Insurance	100-322-15050	-	-	32
TCDRS Life Insurance	100-322-15060	-	-	255
Unemployment	100-322-15070	-	-	117
Workers' Compensation	100-322-15080	-	-	137
Office Supplies	100-322-20000	1,956	57,160	2,500
Education/Professional Dues	100-322-31000	2,400	-	-
Machine Maintenance	100-322-32500	-	1,000	1,000
Telecommunication & Cyber securities	100-322-33004	192	900	25,000
Miscellaneous	100-322-80500	1,870	2,000	2,000
Network Equipment	100-322-90149	2,923	4,500	5,000
Equipment (less than \$5k)	100-322-90150	1,950	2,000	37,200
Total Information Technology		\$ 11,290	\$ 67,560	\$ 167,944
<u>TOTAL GENERAL ADMINISTRATION</u>				
		\$ 440,541	\$ 517,193	\$ 680,057
<u>ELECTIONS</u>				
Salary	100-230-10000	\$ 102,571	\$ 128,863	\$ 148,016
Longevity	100-230-10020	2,880	3,360	4,800
Salary-Judges and Clerks	100-230-10011	31,435	15,750	15,750
Overtime	100-230-10080	11,973	4,465	4,465
Benefits				
FICA/Medicare	100-230-15010	10,358	10,115	11,691
Retirement	100-230-15020	19,751	22,240	25,704
Health Insurance	100-230-15030	15,393	24,290	26,233
Dental Insurance	100-230-15040	513	769	777
Life Insurance	100-230-15050	63	95	95
Life (TCDRS) Insurance	100-230-15060	437	489	565
Unemployment	100-230-15070	140	225	260
Workers' Compensation	100-230-15080	295	263	304
Judges & Clerks	100-230-15100	375	1,000	1,000
Office Supplies	100-230-20000	8,746	5,000	6,000
Election Supplies/Programing	100-230-21001	3,820	3,000	6,000
Travel and Professional Dues	100-230-31015	3,023	5,700	5,700
Printing	100-230-32000	7,096	9,000	8,000
Machine Maintenance	100-230-32500	32,155	30,720	29,720
Telecommunications	100-230-33004	668	700	700
Bonds	100-230-33500	50	100	100
Miscellaneous	100-230-80500	243	1,000	600
TOTAL ELECTIONS		\$ 251,985	\$ 267,144	\$ 296,480

**GENERAL FUND
EXPENDITURES**

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
FINANCIAL ADMINISTRATION				
<u>COUNTY AUDITOR</u>				
Salary	100-240-10000	\$ 215,293	\$ 273,465	\$ 281,720
Longevity	100-240-10020	18,120	16,160	18,900
Overtime Pay	100-240-10070	210	-	-
Benefits				
FICA/Medicare	100-240-15010	16,871	22,156	22,998
Retirement	100-240-15020	39,295	48,715	50,565
Health Insurance	100-240-15030	35,254	43,182	43,722
Dental Insurance	100-240-15040	1,175	1,367	1,295
BC Life Insurance	100-240-15050	145	168	158
TCDRS Life Insurance	100-240-15060	869	1,071	1,112
Unemployment	100-240-15070	177	492	511
Workers' Compensation	100-240-15080	481	576	598
Office Supplies	100-240-20000	1,206	1,000	1,000
Travel and Professional Dues	100-240-31015	1,086	4,000	4,725
Printing	100-240-32000	548	250	250
Machine Maintenance	100-240-32500	-	430	430
Telecommunications	100-240-33000	581	600	600
Bonds	100-240-33500	93	200	200
Miscellaneous	100-240-80500	-	250	250
Total County Auditor		\$ 331,403	\$ 414,082	\$ 429,034

COUNTY TREASURER

Salary	100-250-10000	\$ 130,931	\$ 140,143	\$ 156,635
Longevity	100-250-10020	5,980	7,035	9,000
Overtime Pay	100-250-10070	-	-	-
Benefits				
FICA/Medicare	100-250-15010	10,377	11,259	12,671
Retirement	100-250-15020	22,814	24,755	27,860
Health Insurance	100-250-15030	21,813	24,290	26,233
Dental Insurance	100-250-15040	726	769	777
BC Life Insurance	100-250-15050	89	95	95
TCDRS Life Insurance	100-250-15060	505	545	613
Unemployment	100-250-15070	56	138	152
Workers' Compensation	100-250-15080	270	293	330
Office Supplies	100-250-20000	2,718	3,775	4,000
Travel and Professional Dues	100-250-31015	2,793	4,300	4,725
Printing	100-250-32000	599	950	1,000
Machine Maintenance	100-250-32500	-	300	300
Telecommunications	100-250-33000	583	725	775
Bonds	100-250-33500	468	700	700
Miscellaneous	100-250-80500	-	250	250
Total County Treasurer		-4 \$- 200,722	\$ 220,322	\$ 246,116

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
<u>COUNTY TAX ASSESSOR COLLECTOR</u>				
Salary	100-260-10000	\$ 305,156	\$ 366,461	\$ 398,848
Longevity	100-260-10020	8,820	5,280	9,000
Overtime Pay	100-260-10070	1,809	200	-
Benefits				
FICA/Medicare	100-260-15010	23,014	28,438	31,201
Retirement	100-260-15020	53,412	62,527	68,600
Health Insurance	100-260-15030	58,380	72,870	78,700
Dental Insurance	100-260-15040	1,944	2,307	2,331
BC Life Insurance	100-260-15050	239	284	284
TCDRS Life Insurance	100-260-15060	1,182	1,375	1,509
Unemployment	100-260-15070	201	526	571
Workers' Compensation	100-260-15080	626	739	811
Office Supplies	100-260-20000	3,087	5,600	5,600
Travel and Professional Dues	100-260-31015	1,062	3,000	3,000
Printing	100-260-32000	14,238	15,000	16,000
Machine Maintenance	100-260-32500	-	1,000	1,000
Telecommunications	100-260-33000	1,067	1,200	1,200
Bonds	100-260-33500	4,526	1,250	1,250
Software/Hardware Maintenance	100-260-35551	19,674	20,000	20,000
Miscellaneous	100-260-80500	145	-	-
Expenses for going above VAR				25,000
Software	100-260-90150	-	-	217,600
Total County Tax Assessor Collector		\$ 498,583	\$ 588,057	\$ 882,505
TOTAL FINANCIAL ADMINISTRATION		\$ 1,030,707	\$ 1,222,461	\$ 1,557,655

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
GENERAL				
<u>COURTHOUSE AND OTHER BUILDINGS</u>				
Salary	100-280-10000	\$ 188,801	\$ 205,407	\$ 267,429
Longevity	100-280-10020	4,080	6,060	8,100
Overtime Pay	100-280-10070	2,709	2,000	2,000
Benefits				
FICA/Medicare	100-280-15010	13,753	16,177	21,078
Retirement	100-280-15020	32,898	35,569	46,344
Health Insurance	100-280-15030	38,482	40,483	52,466
Dental Insurance	100-280-15040	1,282	1,282	1,554
BC Life Insurance	100-280-15050	158	158	189
TCDRS Life Insurance	100-280-15060	728	782	1,019
Unemployment	100-280-15070	149	359	468
Workers' Compensation	100-280-15080	4,879	5,500	7,167
Travel and Professional Dues	100-280-31000	-	-	-
Maint/Elevator Telephone	100-280-33003	1,642	1,750	1,750
Uniform Expense	100-280-43601	1,190	1,500	1,600
Bldg Maintenance: Courthouse	100-280-41000	80,795	1,175,000	150,000
Annex	100-280-41100	22,427	30,000	30,000
Dist. Court	100-280-41150	25,319	30,000	30,000
Airport	100-280-41149	4,500	500	500
Echols Tower Utilities	100-280-41148	401	1,500	3,000
So Mountain Tower Utilities	100-280-41147	-	-	2,500
Yard Maintenance - All Buildings	100-280-41500	5,823	5,500	18,000
Utilities - Courthouse	100-280-46501	62,197	50,000	50,000
Annex	100-280-46550	15,824	20,000	20,000
Dist. Court	100-280-46530	13,559	13,500	13,500
Elevator Service	100-280-42000	14,415	20,000	20,000
Janitorial Supplies	100-280-43500	3,079	5,000	7,000
Miscellaneous	100-280-80500	-	-	50
Total Courthouse and Other Buildings		\$ 539,088	\$ 1,668,027	\$ 755,714

**GENERAL FUND
EXPENDITURES**

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
<u>NONDEPARTMENTAL</u>				
Salary (vacation help)	100-290-10000	\$ -	\$ 50,000	\$ 50,000
Benefits - Unemplment and				
Workers' Compensation Deficit billing	100-290-15000	-	15,000	15,000
FICA/Medicare	100-290-15010	599	3,825	3,825
Retirement	100-290-15020	-	8,410	8,410
Accountant	100-290-42500	23,224	30,000	30,000
Advertising	100-290-44500	221	2,000	2,000
Advertising Required by Law	100-290-44501	4,772	6,000	6,000
Association Dues	100-290-45000	10,755	11,500	11,500
Professional Services	100-290-42550	84,840	90,000	50,000
Subdivision Contract Specialist	100-290-42551	-	14,400	14,400
Autopsies/Funeral Homes	100-290-44000	160,868	95,000	150,000
Chemical Breath Test	100-290-45500	12,540	13,250	13,250
Computer Software Maintenance	100-290-35550	246,351	217,000	230,000
Copy Machine Maintenance	100-290-35501	29,581	31,500	31,500
Covid 19	100-290-80501	46,029	-	-
CSCD *	100-290-35510	43,000	43,000	68,000
DPS Lab	100-290-35515	-	10	10
E-mail, Internet & Fax	100-290-33010	13,045	7,220	9,000
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	197,022	253,000	285,000
Insurance - Retirees Health	100-290-51000	309,305	340,000	296,000
Insurance - COBRA	100-290-51100	-	-	-
Interpreter Fee	100-290-52000	66	1,500	1,500
Legal Defense		-	100,000	100,000
Miscellaneous	100-290-80500	911	1,500	1,500
Office Supplies	100-290-20000	33,813	38,000	40,000
Physicals	100-290-73500	6,955	7,500	7,500
Postage	100-290-36000	52,678	65,000	65,000
Refunds	100-290-64200	-	3,000	3,000
Reserve Contingency	100-290-64500	-	250,000	250,000
Redistricting	100-290-64550	5,000	20,000	-
Septic Inspector	100-290-42850	7,825	12,000	12,000
SAVNS/VINES Grant	100-290-42851	-	-	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	1,525	1,750	1,750
Total Nondepartmental		\$ 1,594,524	\$ 2,034,965	\$ 2,078,361
TOTAL GENERAL		\$ 2,133,612	\$ 3,702,992	\$ 2,834,075

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

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
INTERGOVERNMENTAL				
<u>CONTRIBUTIONS TO OTHER AGENCIES</u>				
Appraisal District	100-300-43000	\$ 183,281	\$ 191,139	\$ 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	94,267	50,000	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	157,814	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
TOTAL INTERGOVERNMENTAL		\$ 948,662	\$ 1,099,982	\$ 1,134,696

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
PUBLIC SAFETY				
<u>SHERIFF</u>				
Salary	100-310-10000	\$ 1,304,059	\$ 1,479,858	\$ 1,652,906
Longevity	100-310-10020	44,760	50,160	65,625
Certificate Pay	100-310-10030	3,540	3,240	3,900
Holiday Pay	100-310-10060	44,980	40,015	41,215
Overtime Pay	100-310-10070	9,342	26,250	27,038
Cell Phone Allowance	100-310-10090	3,900	3,900	4,200
Benefits				
FICA/Medicare	100-310-15010	104,970	122,662	137,309
Retirement	100-310-15020	236,439	269,696	301,900
Health Insurance	100-310-15030	169,960	210,513	236,099
Dental Insurance	100-310-15040	5,660	6,664	6,992
BC Life Insurance	100-310-15050	697	821	852
TCDRS Life Insurance	100-310-15060	5,232	5,933	6,641
Unemployment	100-310-15070	1,012	2,596	2,891
Workers' Compensation	100-310-15080	31,530	35,322	39,138
Office Supplies	100-310-20000	1,956	3,500	3,500
Law Enforcement Supplies	100-310-22000	9,388	15,000	15,000
Travel and Professional Dues	100-310-31015	23,216	24,000	28,000
Investigative Websites	100-310-31103	3,682	9,300	12,300
Printing	100-310-32000	939	1,250	2,000
Machine Maintenance	100-310-32500	1,323	3,050	3,050
Telecommunications	100-310-33000	9,767	12,200	12,200
Bonds	100-310-33500	320	600	600
Uniform Expense	100-310-43600	9,718	11,000	11,000
Digital Video Equip Rental (CopSync)	100-310-53510	414	2,900	2,900
Software for cell phones/computers analysis	100-310-53511	3,000	3,000	3,000
Abandoned Animal Expense	100-310-80490	56	3,000	3,000
Grant/donations	100-310-80990	-	-	-
Miscellaneous	100-310-80500	423	1,950	1,950
Vehicle computer upgrades	100-310-80514	7,867	10,000	10,000
Total Sheriff		\$ 2,038,151	\$ 2,358,380	\$ 2,635,206

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
<u>JOINT LAW ENFORCEMENT CENTER (1)</u>				
Salary	100-311-10000	\$ 546,430	\$ 618,508	\$ 667,685
Longevity	100-311-10020	14,100	14,400	19,500
Holiday Pay	100-311-10060	23,444	22,050	22,712
Overtime Pay	100-311-10070	39,108	44,100	56,100
FICA/Medicare	100-311-15010	45,193	53,478	58,599
Retirement	100-311-15020	104,763	117,582	128,841
Health Insurance	100-311-15030	96,151	105,256	113,677
Dental Insurance	100-311-15040	3,204	3,332	3,367
BC Life Insurance	100-311-15050	395	410	410
TCDRS Insurance	100-311-15060	2,319	2,587	2,834
Unemployment	100-311-15070	481	1,188	1,302
Workers' Comp	100-311-15080	1,149	1,390	1,524
Supplies/Equipment	100-311-20001	1,902	3,000	3,000
Education/Professional Dues	100-311-31000	365	4,000	4,000
Building Maintenance	100-311-41000	17,154	15,000	15,000
Uniform Expense	100-311-43600	-	2,000	2,000
Utilities	100-311-46500	56,618	60,000	60,000
Insurance/Property	100-311-49000	13,926	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	695	-	-
Miscellaneous	100-311-80500	951	500	500
Total Joint Law Enforcement Center		\$ 968,348	\$ 1,085,281	\$ 1,177,551

(1) Reimbursed: by City of Big Spring

Salary/Benefits	60%
All Other	55%

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
JAIL				
Salary	100-320-10000	\$ 1,019,102	\$ 1,288,590	\$ 1,644,759
Longevity	100-320-10020	31,680	33,360	39,450
On Call Pager Pay	100-320-10040	4,988	1,659	4,000
Holiday Pay	100-320-10060	39,949	42,000	43,260
Cell Phone Allowance	100-320-10090	1,800	1,800	1,200
Overtime Pay	100-320-10070	43,470	21,000	28,000
Benefits				
FICA/Medicare	100-320-15010	86,702	106,213	134,691
Retirement	100-320-15020	196,575	233,531	296,145
Health Insurance	100-320-15030	181,523	218,609	262,332
Dental Insurance	100-320-15040	6,045	6,921	7,769
BC Life Insurance	100-320-15050	744	852	947
TCDRS Life Insurance	100-320-15060	4,350	5,137	6,514
Unemployment	100-320-15070	897	2,360	2,993
Workers' Compensation	100-320-15080	26,478	30,974	39,896
Inmate Boarding	100-320-12500	138,226	250,000	322,200
Office Supplies	100-320-20000	2,893	2,500	2,500
Cleaning Supplies	100-320-20500	10,028	12,000	13,000
Jail Supplies	100-320-24000	3,682	18,000	18,000
Medical Supplies	100-320-24500	2,800	7,500	7,500
Education/Professional Dues	100-320-31000	5,146	11,000	12,000
Travel/Prisoner	100-320-31100	2,894	7,000	8,000
Machine Maintenance	100-320-32500	78	7,500	7,500
Telecommunications	100-320-33004	7,696	5,500	5,500
Copy Machine Lease	100-320-35500	3,908	6,000	6,000
Building Maintenance	100-320-41000	87,316	130,000	130,000
Security Electronics	100-320-41010	38,280	50,000	50,000
Yard Maintenance	100-320-41501	659	2,000	2,000
Uniform Expense	100-320-43600	1,448	6,000	6,000
Relief Nurse	100-320-43800	11,555	15,000	15,000
Utilities	100-320-46500	66,780	60,000	60,000
Inmate Medical (Doctor/Hosp)	100-320-60500	74,348	49,500	119,500
Inmate Medical - ER Visits	100-320-60501	39,225	25,500	25,500
Inmate Medical - MHMR Evaluations	100-320-60502	38,130	42,000	42,000
Inmate Medical - Prescription Drugs	100-320-60503	54,191	33,000	33,000
Inmate Supplies	100-320-60550	30,047	10,000	10,000
Groceries	100-320-61000	201,044	150,000	240,000
Medical/Ambulance	100-320-70010	2,470	3,000	3,000
Miscellaneous	100-320-80500	2,197	750	750
Total Jail		\$ 2,469,341	\$ 2,896,756	\$ 3,650,906

**GENERAL FUND
EXPENDITURES**

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
<u>CONSTABLE</u>				
Salary	100-330-10000	\$ 332	\$ 349	\$ 376
Benefits				
FICA/Medicare	100-330-15010	25	27	29
Workers' Compensation	100-330-15080	8	9	10
Office Supplies	100-330-20000	-	50	50
Travel	100-330-31005	1,417	1,000	1,000
Bonds	100-330-33500	178	100	100
Total Constable		\$ 1,961	\$ 1,535	\$ 1,565

**COMMUNITY SUPERVISION AND
CORRECTIONS**

Machine Maintenance	100-340-32500	\$ 1,114	\$ 1,800	\$ 1,800
Telecommunications	100-340-33000	1,224	1,500	1,500
Equipment (less than \$5k)	100-340-90150	-	2,000	-
Total Community Supervision and Corrections		\$ 2,338	\$ 5,300	\$ 3,300

**GENERAL FUND
EXPENDITURES**

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
<u>STATE AGENCIES</u>				
Salary	100-360-10000	\$ 35,354	\$ 37,243	\$ 40,068
Longevity	100-360-10020	120	960	-
Benefits	100-360-15000			
FICA/Medicare	100-360-15010	2,687	2,922	3,065
Retirement	100-360-15020	5,967	6,426	6,739
Health Insurance	100-360-15030	7,696	8,097	8,744
Dental Insurance	100-360-15040	256	256	259
BC Life Insurance	100-360-15050	32	32	32
TCDRS Life Insurance	100-360-15060	132	141	148
Unemployment	100-360-15070	27	65	68
Workers' Compensation	100-360-15080	69	76	80
Bonds	100-360-33500	-	71	71
Radar Repairs	100-360-52500	-	1,000	1,000
Weight Tickets (DPS & S.O.)	100-360-80200	-	300	300
Total State Agencies		\$ 52,340	\$ 57,589	\$ 60,574

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
<u>VOLUNTEER FIRE DEPARTMENT</u>				
Workers' Compensation	100-370-15080	\$ 1,970	\$ 2,100	\$ 2,100
Education and Certification	100-370-31000	-	10,000	10,000
Telecommunications	100-370-33000	-	400	400
Utilities	100-370-46500	9,397	17,000	17,000
Fire Fighter Incentive	100-370-80498	15,000	15,000	15,000
Miscellaneous	100-370-80500	-	1,000	1,000
Fire Fighting Equipment	100-370-90450	1,267	22,000	22,000
Fire Fighting Supplies	100-370-90600	-	11,500	11,500
Total Volunteer Fire Department		\$ 27,633	\$ 79,000	\$ 79,000
TOTAL PUBLIC SAFETY		\$ 5,560,113	\$ 6,483,841	\$ 7,608,102

WELFARE

Investigative Website	100-380-31103	\$ -	\$ 600	\$ -
Indigent Travel	100-380-31200	-	400	400
Indigent Medicine	100-380-60501	-	2,040	2,040
Indigent Burials	100-380-64000	4,320	9,000	9,000
Miscellaneous	100-380-80500	600	300	300
TOTAL WELFARE		\$ 4,920	\$ 12,340	\$ 11,740

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
CONSERVATION OF NATURAL RESOURCES				
<u>EXTENSION OFFICE</u>				
Salary	100-390-10000	\$ 67,628	\$ 71,013	\$ 76,401
Longevity	100-390-10020	960	1,200	1,800
Overtime Pay	100-390-10070	24	70	-
Cell Phone Allowance	100-390-10090	800	800	800
Benefits				
FICA/Medicare	100-390-15010	5,267	5,586	6,043
Retirement	100-390-15020	6,131	6,466	7,042
Health Insurance	100-390-15030	7,696	8,097	8,744
Dental Insurance	100-390-15040	256	256	259
BC Life Insurance	100-390-15050	32	32	32
TCDRS Life Insurance	100-390-15060	136	142	155
Unemployment	100-390-15070	52	124	134
Workers' Compensation	100-390-15080	1,152	1,245	1,339
Office Supplies	100-390-20000	257	700	700
HE Agent Supplies	100-390-25000	706	1,750	1,750
Travel for Ag Agent	100-390-31001	7,462	8,000	8,000
Travel for HE Agent	100-390-31050	-	-	-
Machine Maintenance	100-390-32500	493	-	-
Telecommunications	100-390-33000	1,003	900	900
Ginning Expense	100-390-60300	-	150	150
Miscellaneous	100-390-80500	-	200	200
TOTAL CONSERVATION OF NATURAL RESOURCES		\$ 100,053	\$ 106,731	\$ 114,449

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
<u>LIBRARY</u>				
Salary	100-410-10000	\$ 206,157	\$ 213,053	\$ 300,009
Longevity	100-410-10020	10,800	12,240	17,100
Overtime Pay	100-410-10070	-	-	-
Benefits				
FICA/Medicare	100-410-15010	15,388	17,235	24,259
Retirement	100-410-15020	34,995	37,188	53,338
Health Insurance	100-410-15030	38,482	40,483	52,466
Dental Insurance	100-410-15040	1,282	1,282	1,554
BC Life Insurance	100-410-15050	148	158	189
TCDRS Life Insurance	100-410-15060	774	818	1,173
Unemployment	100-410-15070	162	383	539
Workers' Compensation	100-410-15080	762	886	1,247
Howard College--Shared Librarian	100-410-16000	35,000	35,000	-
Office Supplies	100-410-20000	8,239	5,500	6,000
Travel & Professional Dues	100-410-31015	278	2,500	2,700
Printing and Bindery	100-410-32000	-	100	100
Machine Maintenance	100-410-32500	-	600	6,000
Telecommunications	100-410-33000	1,259	3,100	3,100
Books	100-410-34000	19,876	19,000	19,000
Copy Machine Lease	100-410-35501	2,636	3,000	3,500
Software Maintenance	100-410-35551	3,499	2,500	7,600
Building Maintenance	100-410-41000	20,837	183,000	43,000
Elevator Service	100-410-42001	2,725	2,600	2,800
Utilities	100-410-46500	21,074	27,000	27,000
Audio and CD	100-410-58000	6,342	7,000	7,000
Subscriptions	100-410-59500	1,808	3,500	2,500
Electronic Resources	100-410-59551	10,367	16,000	26,000
Educational Programs/Services	100-410-59552	7,262	7,400	8,000
Miscellaneous	100-410-80500	-	500	500
Advertising	100-410-44500	-	-	2,000
Grant	100-410-80990	450	-	-
TOTAL LIBRARY		\$ 450,600	\$ 642,026	\$ 618,674

**GENERAL FUND
EXPENDITURES**

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
<u>CAPITAL OUTLAY</u>				
Equipment (less than \$5k)	100-415-20000	\$ 94,481	\$ 16,300	\$ 16,300
Capital Expenditures (greater than \$5k)**	100-415-90150	183,816	111,850	111,850
Capital Expenditures - Sheriff	100-310-90150	18,635	51,000	51,000
Capital Expenditures - Jail	100-320-90150	2,999	10,000	10,000
TOTAL CAPITAL OUTLAY		\$ 299,931	\$ 189,150	\$ 189,150
<u>TRANSFERS</u>				
Transfer to Tobacco Fund #233	100-999-99960	\$ -	\$ 270,000	\$ 250,000
Transfer to Elections Fund	100-999-99979	-	-	-
Transfer to Courthouse Security Fund #220	100-999-99980	70,000	60,000	70,500
Transfer to Indigent Health Care Fund #190	100-999-99992	135,000	1,493,587	1,627,568
Transfer to School Res. Officer Fund #313	100-999-99991	19,517	20,742	22,626
Transfer to Comm. Syst Maint Fund #298/299	100-999-99994	24,750	24,750	24,750
Transfer to Court Reporter Service Fund	100-999-99995	-	-	-
TOTAL TRANSFERS		\$ 249,267	\$ 1,869,079	\$ 1,995,444
<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	316,000	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		\$ 560,000	\$ 554,000	\$ 554,000
TOTAL GENERAL FUND		\$ 14,467,500	\$ 19,426,134	\$ 20,708,467

** Includes Annex project- Hallway tile \$7500

**ROAD AND BRIDGE FUND
EXPENDITURES**

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
Salary	150-420-10001	\$ 959,605	\$ 1,020,361	\$ 1,115,375
Longevity	150-420-10020	27,780	35,700	41,650
Overtime Pay	150-420-10070	3,278	2,500	3,300
Benefits				
FICA/Medicare	150-420-15010	72,069	80,789	88,512
Retirement	150-420-15020	165,691	177,629	194,612
Health Insurance	150-420-15030	157,996	161,933	183,632
Dental Insurance	150-420-15040	5,286	5,126	5,438
BC Life Insurance	150-420-15050	621	631	663
TCDRS Life Insurance	150-420-15060	3,721	3,907	4,281
Unemployment	150-420-15070	1,684	1,795	1,967
Workers' Compensation	150-420-15080	43,378	45,658	49,218
Office Supplies	150-420-20004	1,577	2,000	3,300
Design Software and License		-	-	15,000
Sign Supplies	150-420-26000	3,907	17,000	17,000
Education/Professional dues	150-420-31000	540	2,000	2,000
Safety Program	150-420-31001	-	750	750
Professional Services	151-420-31150	6,805	6,000	6,000
Contractual Services	150-420-31151	-	-	350,000
Telecommunications	150-420-33000	2,415	3,000	4,000
Bonds	150-420-33500	100	200	200
Uniform Rentals	150-420-43600	10,466	11,000	11,000
Utilities	150-420-46500	12,626	11,500	11,500
Reserve Contingency	150-420-64500	-	30,000	30,000
Paving/Sealcoating	150-420-73000	907,213	900,000	1,000,000
Road Edge Repairs	150-420-73010	611,578	700,000	700,000
Physicals and Drug Testing	150-420-73500	910	2,000	2,000
Caliche and Water	150-420-74500	182,638	200,000	200,000
Patching Material	150-420-75000	8,905	80,000	80,000
Posts, Wire, and Fence Material	150-420-75500	156	200	200
Bridge Material	150-420-75600	-	200	200
Lateral Road Expense	150-420-80000	20,325	21,157	21,157
Facility Maintenance and Repairs	150-420-90300	5,939	9,000	47,000
Miscellaneous	150-420-80500	372	500	500
Road Grant-County (20%)	150-420-80501	-	1,561,000	358,419
Road Grant-State (80%)	150-420-80502	-	4,000,000	1,433,676
Capital Expenditures	150-420-90150	-	-	-
Charges for Services: Auto Operation	150-420-53500	1,225,000	1,750,000	1,900,000
TOTAL ROAD & BRIDGE FUND		\$ 4,442,581	\$ 10,843,536	\$ 7,882,550

**LAW LIBRARY FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Online Books	170-430-34001	\$ 29,197	\$ 30,000	\$ 30,000
Capital Expenditures	170-430-90150	-	-	-
TOTAL LAW LIBRARY FUND		\$ 29,197	\$ 30,000	\$ 30,000

**INDIGENT HEALTH CARE FUND
EXPENDITURES**

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
Salary	190-440-10000	\$ 96,320	\$ 102,465	\$ 119,010
Longevity	190-440-10020	1,920	2,880	4,200
Overtime Pay	190-440-10070	18	-	-
Benefits				
FICA/Medicare	190-440-15010	7,470	8,059	9,426
Retirement	190-440-15020	16,514	17,719	20,724
Health Insurance	190-440-15030	16,059	16,193	17,489
Dental Insurance	190-440-15040	537	513	518
BC Life Insurance	190-440-15050	63	63	63
TCDRS Life Insurance	190-440-15060	371	390	456
Unemployment	190-440-15070	167	179	209
Workers' Compensation	190-440-15080	199	209	245
Office Supplies	190-440-20000	125	1,000	1,000
Medical Supplies	190-440-22500	-	-	-
Travel and Professional Dues	190-440-31015	-	1,250	1,250
Machine Maintenance	190-440-32500	-	400	400
Telecommunications	190-440-33004	694	850	850
County Nurse	190-440-43801	-	-	-
Physician, Non-emergency	190-440-70011	91	30,000	30,000
Prescription Medicine	190-440-70020	564	30,000	30,000
Hospital - inpatient	190-440-70030	-	1,221,417	1,331,728
Hospital - outpatient	190-440-70040	-	50,000	50,000
Lab, X-ray	190-440-70050	100	10,000	10,000
TOTAL INDIGENT HEALTH CARE FUND		\$ 141,212	\$ 1,493,587	\$ 1,627,568

**COURTHOUSE SECURITY FUND
EXPENDITURES**

Department/Line Items	Acct Number	2020-21 Actual	2021-22 Budget	2022-23 Approved
Salary (Bailiff)	220-455-10001	\$ 64,482	\$ 60,743	\$ 65,351
Longevity	220-455-10020	880	-	-
Certificate	220-455-10030	420	420	420
Overtime	220-455-10080	63	-	-
Benefits				
FICA/Medicare	220-455-15010	4,705	4,679	5,032
Retirement	220-455-15020	11,075	10,288	11,063
Health Insurance	220-455-15030	7,358	8,097	8,744
Dental Insurance	220-455-15040	246	256	259
BC Life Insurance	220-455-15050	29	32	32
TCDRS Life Insurance	220-455-15060	249	226	243
Unemployment	220-455-15070	112	104	112
Workers' Compensation	220-455-15080	1,562	1,563	1,681
Office Supplies	220-455-20000	-	250	250
Equipment (less than \$5k)	220-455-80153	-	20,000	20,000
TOTAL COURTHOUSE SECURITY FUND		\$ 91,181	\$ 106,658	\$ 113,187

**JUSTICE COURT BLDG SECURITY FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Court Security	221-450-80493	\$ -	\$ 30,000	\$ 40,000
Miscellaneous	221-450-80500	-	250	250
TOTAL JUST CRT BLDG SECURITY FUND		\$ -	\$ 30,250	\$ 40,250

**SPECIALTY COURT FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Miscellaneous	222-290-80500	\$ -	\$ 1,125	\$ 1,125
TOTAL SPECIALTY COURT FUND		\$ -	\$ 1,125	\$ 1,125

**COURT REPORTER SERVICE FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Salary- CPS Hearings	223-110-10000	\$ -	\$ -	\$ 12,000
FICA	223-110-15010	-	-	920
Dist Crt Statement of Fact (Transcripts)	223-110-37000	-	30,000	2,000
Salary- State Hospiat & Co Court	223-120-10000	-	-	11,000
FICA	223-120-15010	-	-	850
Cnty Crt Statement of Fact (Transcripts)	223-120-37000	-	27,000	17,980
TOTAL COURT REPORTER SVC FUND		\$ -	\$ 57,000	\$ 44,750

**LOCAL TRUANCY PREVENTION & DIVERSION
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Juvenile Case Manager	224-290-80500	\$ -	\$ 11,000	\$ 20,000
TOTAL LOCAL TRUANCY PREVENTION & DIVERSION FUND		\$ -	\$ 11,000	\$ 20,000

**CHILD ABUSE PREVENTION FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Child Abuse Prevention Programs	226-365-80500	\$ -	\$ 4,285	\$ 5,000
TOTAL CHILD ABUSE PREVENTION FUND		\$ -	\$ 4,285	\$ 5,000

**RECORDS MANAGEMENT--DISTRICT CLERK FUND
EXPENDITURES**

Department/Line Items		2020-21 Budget	2021-22 Budget	2022-23 Approved
Automation/Preservation	227-460-90197	\$ -	\$ 24,540	\$ 36,000
TOTAL RECORDS MANAGEMENT FUND		\$ -	\$ 24,540	\$ 36,000

**COUNTY CLERK RECORDS ARCHIVE
EXPENDITURES**

Department/Line Items		2020-21 Budget	2021-22 Budget	2022-23 Approved
Records Archive	228-458-90196	\$ 224,923	\$ 835,100	\$ 975,000
TOTAL RECORDS ARCHIVE FUND		\$ 224,923	\$ 835,100	\$ 975,000

**VITAL RECORDS PRESERVATION
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Education/professional dues	229-459-31014	\$ -	\$ 2,000	\$ 5,000
Records	229-459-90192	691	20,450	20,450
TOTAL VITAL RECORD PRESERVATION FUND		\$ 691	\$ 22,450	\$ 25,450

**RECORDS MANAGEMENT (DOCUMENT FILING) FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Equipment less than \$5K	230-460-20000	\$ 2,508	\$ 75,000	\$ 75,000
Doc Preservation Svc (Indexing)	230-460-35001	20,170	454,950	554,950
Disaster Rec/Website Hosting	230-460-90198	12,252	50,000	50,000
Software Support	230-460-35550	-	-	30,000
TOTAL RECORDS MANAGEMENT FUND		\$ 34,930	\$ 579,950	\$ 709,950

**RECORDS MANAGEMENT (COURT FEE) FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Capital Expenditures	231-465-90150	\$ -	\$ 31,500	\$ 31,500
Copier Lease	231-465-35501	3,529	5,000	5,000
Office Supplies	231-465-20000	-	1,000	1,000
Automation/Preservation	231-465-90193	21,820	1,500	3,500
TOTAL RECORDS MANAGEMENT FUND		-58- 25,349	\$ 39,000	\$ 41,000

**JUVENILE DELINQUENCY FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
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

**TOBACCO SETTLEMENT FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Capital Expenditures	233-466-90150	\$ -	\$ 3,680,800	\$ 4,500,000
Election Equipment	233-466-90151	-	-	-
Computers	233-466-90152	-	-	-
Transfer to Radio System	233-999-99993	175,000	-	100,000
TOTAL TOBACCO SETTLEMENT FUND		\$ 175,000	\$ 3,680,800	\$ 4,600,000

**JUSTICE COURT TECHNOLOGY FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
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	1,000
Technology Education/Training	234-130-31005	2,803	10,000	3,500
Miscellaneous	234-130-80500	-	-	-
Technological expense	234-130-90191	5,481	10,762	3,500
Cop Sync (ticket writing)	234-130-53510	10,506	12,300	14,000
TOTAL JUSTICE COURT TECHNOLOGY		\$ 20,590	\$ 36,000	\$ 23,938

**DISTRICT COURT RECORDS TECHNOLOGY FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Automation/Preservation	235-460-90195	\$ 33,252	\$ 14,805	\$ 13,800
TOTAL DISTRICT COURT RECORDS TECHNOLOGY FUND		\$ 33,252	\$ 14,805	\$ 13,800

**ALTERNATIVE DISPUTE RESOLUTION FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Court Mediators	236-236-38020	\$ 1,200	\$ 15,006	\$ 30,000
TOTAL ALTERNATIVE DISPUTE RESOLUTION FUND		\$ 1,200	\$ 15,006	\$ 30,000

**COUNTY COURT TECHNOLOGY FUND (HB 3637)
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Education/Training for Court Judge	237-460-31003	\$ -	\$ 1,452	\$ 1,900
Maint. of Technological Enhancements	237-460-32501	-	750	750
Purchase of Techn. Enhancements	237-460-90156	-	750	750
TOTAL COUNTY COURT TECHNOLOGY FUND		\$ -	\$ 2,952	\$ 3,400

**DISTRICT COURT TECHNOLOGY FUND (HB 3637)
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Education/Professional Dues	238-460-31000	\$ -	\$ 1,360	\$ 1,200
Machine Maintenance	238-460-32500	-	500	300
Equipment- Less than \$5K	238-460-90150	-	500	500
TOTAL DISTRICT COURT TECHNOLOGY FUND		\$ -	\$ 2,360	\$ 2,000

DISTRICT COURT RECORDS ARCHIVE FUND
EXPENDITURES

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Preservation/Restoration Services	239-458-90196	\$ -	\$ 17,740	\$ 17,225
TOTAL DISTRICT COURT RECORD ARCHIVE FUND		\$ -	\$ 17,740	\$ 17,225

DISTRICT COURT RECORD PRESERVATION FUND
EXPENDITURES

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Digitize Court Records	241-460-32510	\$ 11,748	\$ 23,750	\$ 23,000
TOTAL DISTRICT COURT RECORD PRESERVATION FUND		\$ 11,748	\$ 23,750	\$ 23,000

COUNTY COURT RECORD PRESERVATION FUND
EXPENDITURES

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Digitize Court Records	242-460-32510	\$ -	\$ 9,320	\$ 9,200
TOTAL COUNTY COURT RECORD PRESERVATION FUND		\$ -	\$ 9,320	\$ 9,200

FEMA FUND
EXPENDITURES

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Capital Outlay	243-415-90150	\$ 25,000	\$ -	\$ -
Fire Fighting Supplies/Equipment	243-415-90600	-	22,700	-
TOTAL FEMA FUND		\$ 25,000	\$ 22,700	\$ -

**CARES FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
COVID-19 Expenses	244-290-80501	\$ 407,110	\$ -	\$ -
COVID-19 Expenses Sheriff (DOJ)	244-290-80504	41,913	-	-
TOTAL CARES FUND		\$ 449,023	\$ -	\$ -

**COUNTY ATTORNEY DIVERSIONARY FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Salaries		\$ -	\$ -	\$ -
FICA/Medicare		-	-	-
Retirement		-	-	-
TCDRS Insurance		-	-	-
Miscellaneous		-	500	500
Office Supplies/Furniture	245-190-20000	-	88,000	100,000
Travel/Professional Dues	245-190-31000	225	10,000	10,000
Books	245-190-34000	-	3,000	3,000
TOTAL COUNTY ATTORNEY DIVERSIONARY FUND		\$ 225	\$ 101,500	\$ 113,500

**COUNTY LIBRARY DONATION FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Equipment / Kiosks	249-409-10190	\$ -	\$ 30,000	\$ 100,000
Library Maint/Repairs		-	500,000	500,000
Library Operations	249-410-80500	-	84,250	311,000
TOTAL COUNTY LIBRARY DONATION FUND		\$ -	\$ 614,250	\$ 911,000

CITY/COUNTY FUTURE COMMUNICATION FUND
EXPENDITURES

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Maintenance expense	298-290-35502	\$ -	\$ 128,000	\$ 145,000
CITY/COUNTY FUTURE COMMUNICATION FUND		\$ -	\$ 128,000	\$ 145,000

COMMUNICATION SYSTEMS FUND
EXPENDITURES

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Annual Maint Pkg Expense	299-290-35501	\$ -	\$ 17,997	\$ 19,750
TOTAL COMMUNICATION SYSTEMS FUND		\$ -	\$ 17,997	\$ 19,750

HAVA FUND
EXPENDITURES

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Capital Expenditures	300-466-90150	\$ -	\$ -	\$ -
Return of funds	300-466-	-	14,950	38,957
TOTAL HAVA FUND		\$ -	\$ 14,950	\$ 38,957

AMERICAN RESCUE PLAN FUND
EXPENDITURES

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Capital Expenditures	301-111-	\$ -	\$ 3,000,000	\$ 4,650,000
Contributions to other agencies (VFD)		-	-	300,000
Architect Fees				50,000
Other	301-111-	-	4,061,000	-
TOTAL AMERICAN RESCUE PLAN FUND		\$ -	\$ 7,061,000	\$ 5,000,000

ELECTION ADMINISTRATION FUND
EXPENDITURES

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Equipment- Less than \$5K	306-230-90152	\$ 2,340	\$ 105,000	\$ 5,000
Election Operations	306-230-20010			105,000
TOTAL ELECTION ADMINISTRATION FUND		\$ 2,340	\$ 105,000	\$ 110,000

LEOSE - DISTRICT ATTORNEY FUND
EXPENDITURES

Department/Line Items		2020-21 Actual		2021-22 Budget		2022-23 Approved
Training/Travel	307-170-31070	\$ 350	\$	2,625	\$	1,300
TOTAL LEOSE - DISTRICT ATTORNEY FUND		\$ 350	\$	2,625	\$	1,300

Accounted for in General Fund in prior years

LEOSE - SHERIFF FUND
EXPENDITURES

Department/Line Items		2020-21 Actual		2021-22 Budget		2022-23 Approved
Training/Travel	308-310-31070	\$ 225	\$	13,505	\$	15,000
TOTAL LEOSE - SHERIFF FUND		\$ 225	\$	13,505	\$	15,000

Accounted for in General Fund in prior years

SHERIFF DONATIONS FUND
EXPENDITURES

Department/Line Items		2020-21 Actual		2021-22 Budget		2022-23 Approved
LE Equipment/Supplies	309-310-80990	\$ 4,191	\$	10,000	\$	50,000
TOTAL SHERIFF DONATIONS FUND		\$ 4,191	\$	10,000	\$	50,000

CASH BONDS FUND
EXPENDITURES

Department/Line Items		2020-21 Actual		2021-22 Budget		2022-23 Approved
Return of Cash Bonds	310-341-80500	\$ 17,800	\$	85,000	\$	17,000
TOTAL CASH BONDS FUND		\$ 17,800	\$	85,000	\$	17,000

Accounted for in General Fund in previous years

**COURT COSTS FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Revenue sent to various agencies (See Revenue)	311-351-05070	\$ 421,582	\$ 525,220	\$ 291,965
Transfer to General Fund	311-999-99998	68,490	90,000	18,000
TOTAL COURT COSTS FUND		\$ 490,072	\$ 615,220	\$ 309,965

**MENTAL HEALTH OFFICERS FUND (1)
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Salary (3 deputies)	312-310-10000	\$ 155,595	\$ 169,672	\$ 182,544
Longevity	312-310-10020	3,540	4,560	6,600
Certificate Pay	312-310-10030	525	420	420
Holiday Pay	312-310-10060	7,797	7,560	7,787
Overtime Pay	312-310-10070	604	13,650	14,060
Cell Phone Allowance	312-310-10090	900	900	900
Benefits				
FICA/Medicare	312-310-15010	12,230	15,052	16,242
Retirement	312-310-15020	28,268	33,095	35,711
Health Insurance	312-310-15030	24,078	24,290	26,233
Dental Insurance	312-310-15040	806	769	777
BC Life Insurance	312-310-15050	95	95	95
TCDRS Life Insurance	312-310-15060	635	728	786
Unemployment	312-310-15070	286	335	361
Workers' Compensation	312-310-15080	4,322	5,027	5,425
Office Supplies	312-310-20000	-	500	500
Training/Travel	312-310-31015	51	500	500
Uniform expense	312-310-43600	358	500	500
CopSync	312-310-53510	1,748	500	500
Miscellaneous	312-310-80500	-	10,000	10,000
TOTAL MENTAL HEALTH OFFICERS FUND		\$ 241,838	\$ 288,153	\$ 309,941

(1) This fund reimbursed by MHMR

**SCHOOL RESOURCE OFFICER FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Salary / Forsan (1)	313-310-10000	\$ 51,328	\$ 56,126	\$ 60,384
Salary / Coahoma (2)	313-311-10000	5,854	39,426	43,947
Longevity	313-310-10020	1,680	2,160	3,150
Certificate Pay	313-310-10030	180	180	600
Overtime Pay	313-310-10060	-	892	919
Holiday Pay	313-310-10060	2,707	2,625	2,704
Cell Phone Allowance	313-310-10090	-	600	600
Benefits				
FICA/Medicare	313-310-15010	4,194	7,804	8,591
Retirement	313-310-15020	10,386	17,158	18,889
Health Insurance	313-310-15030	9,340	16,193	17,489
Dental Insurance	313-310-15040	312	513	518
BC Life Insurance	313-310-15050	37	63	63
TCDRS Life Insurance	313-310-15060	233	377	416
Unemployment	313-310-15070	105	173	191
Workers' Compensation	313-310-15080	1,419	2,606	2,869
Office Supplies	313-310-20000	-	100	100
Training/Travel	313-310-31015	219	1,000	1,000
Uniform expense	313-310-43600	228	-	-
CopSync	313-310-53510	583	555	555
Miscellaneous	313-310-80500	349	500	500
TOTAL SCHOOL RESOURCE OFFICER FUND		\$ 89,154	\$ 149,051	\$ 163,485

(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

**SCOFFLAW LAW FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Office Supplies	314-260-20000	\$ -	\$ 500	\$ 500
Equipment- Less than \$5K	314-260-90150	12,854	20,200	18,410
Miscellaneous	314-260-80500	-	300	300
TOTAL SCOFFLAW FUND		\$ 12,854	\$ 21,000	\$ 19,210

DEBT SERVICE FUND, GO BONDS - SERIES 2015 (Jail)
EXPENDITURES

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Bond Principal	601-601-68010	\$ 455,000	\$ 485,000	\$ 505,000
Bond Interest	601-601-68020	295,100	263,163	245,838
Agent's Fee	601-601-68030	300	300	300
TOTAL JAIL DEBT SERVICE FUND		\$ 750,400	\$ 748,463	\$ 751,138

DEBT SERVICE FUND, GO BONDS - SERIES 2018 (Radio System)
EXPENDITURES

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
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	\$ -	\$ -

CITY/COUNTY RADIO SYSTEM
EXPENDITURES

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Other	704-415-80500	\$ -	\$ -	\$ -
Capital Expenditures	704-415-90152	125,497	400,000	100,000
TOTAL CITY/COUNTY RADIO SYSTEM		\$ 125,497	\$ 400,000	\$ 100,000

**EQUIPMENT OPERATING FUND
EXPENDITURES**

Department/Line Items		2020-21 Actual	2021-22 Budget	2022-23 Approved
Salary	850-530-10001	\$ 205,846	\$ 260,352	\$ 280,103
Longevity	850-530-10020	4,560	8,640	12,900
Overtime Pay	850-530-10070	791	1,009	-
FICA/Medicare	850-530-15010	15,312	20,578	22,415
Retirement	850-530-15020	34,564	45,245	49,283
Health Insurance	850-530-15030	32,119	40,483	43,722
Dental Insurance	850-530-15040	1,075	1,282	1,295
BC Life Insurance	850-530-15050	126	158	158
TCDRS Life Insurance	850-530-15060	776	995	1,084
Unemployment	850-530-15070	349	457	498
Workers' Compensation	850-530-15080	5,044	6,572	7,159
Shop Supplies	850-530-27000	4,990	5,120	8,000
Shop Maintenance	850-530-27500	4,977	5,120	6,000
Vehicle Insurance	850-530-51500	39,555	37,376	75,000
Reserve Contingency	850-530-64500	-	20,480	30,000
Gas and Oil	850-530-65000	242,686	300,000	600,000
Tires	850-530-65500	30,732	40,960	46,000
Equipment Repairs	850-530-66000	10,253	22,528	23,000
Equipment Parts	850-530-66500	80,751	71,680	115,000
Radio Expense - Sheriff	850-530-67000	4,069	6,451	6,451
Radio Expense - Jail	850-530-67250	-	2,765	2,765
Radio Expense - R&B	850-530-67500	376	2,560	2,560
Auto Expense - Sheriff	850-530-68000	35,394	34,048	40,000
Auto Expense - Jail	850-530-68011	6,650	4,608	4,750
Auto Expense - Maintenance/JP's	850-530-68250	1,850	1,024	1,500
Auto Expense - Detention & APO	850-530-68260	1,818	2,048	3,000
Auto Expense - Extension	850-530-68500	3,151	3,072	1,500
Auto Expense - Fire Department	850-530-68750	36,797	40,960	45,000
New Vehicles - Sheriff & Jail (1)	850-530-90000	-	310,250	315,500
New Vehicles - R&B (2)	850-530-90100	-	604,000	760,550
Equipment less than \$5k	850-530-90101	-	65,000	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	-	4,096	5,000
Facility Maintenance and Repairs	850-530-90300	-	-	56,000
TOTAL EQUIPMENT OPERATING FUND		\$ 804,611	\$ 1,969,917	\$ 2,571,193

(1) 5 vehicles - S.O.
1 vehicle - Commissary

285,000
30,500
315,500

Cat 150 AWD 276,550
Truck 12 yd 145,000
Truck 12 yd 145,000
Haul Truck 134,000
Belly Dump 60,000
760,550

HOWARD COUNTY, TEXAS

2022-23 OTHER FUNDS 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, 2022	\$185,000	\$80,000	\$75,000	\$7,700	\$7,000
Revenue:					
Charges for services	250	250	50,000	0	8,500
Interest	500	10	25	140	10
Total Revenue	750	260	50,025	140	8,510
Expenditures:					
Salary and Benefits	0	0	50,000	0	0
Supplies	25,000	5,000	5,000	3,000	0
Education	25,000	0	0	3,000	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	50,000	0	0
Investigations (1)	0	20,000	0	0	0
Aircraft repairs & hange	0	0	0	0	3,000
Vehicle Towing/costs to	0	0	1,500	0	0
Inmate Work Program	0	0	0	0	12,510
Expenditures from AM\	0	0	0	0	0
Miscellaneous	1,000	5,000	1,500	0	0
Capital outlay	40,000	0	5,000	1,840	0
Total Expenditures	98,000	30,000	117,400	7,840	15,510
Estimated Balance, September 30, 2023	\$87,750	\$50,260	\$7,625	\$0	\$0

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Howard County

Taxing Unit Name

300 S Main Bldg Spring, Texas, 79720

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

432-284-2202

Phone (area code and number)

www.co.howard.tx.us

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 5,800,514,647
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 5,800,514,647
4.	2021 total adopted tax rate.	\$ 0.300164 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: - \$ 0 C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tax. Tax Code § 26.012(14)

² Tax. Tax Code § 26.012(14)

³ Tax. Tax Code § 26.012(13)

⁴ Tax. Tax Code § 26.012(13)

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 5,000,514,547
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 6,213,504 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 27,328,924 C. Value loss. Add A and B. ⁶	\$ 33,542,428
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 965,240 B. 2022 productivity or special appraised value: - \$ 83,405 C. Value loss. Subtract B from A. ⁷	\$ 881,835
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 34,424,263
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 5,766,090,284
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 17,307,727
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 146,578
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 17,454,305
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 8,705,999,440 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 5,517,622 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: - \$ 18,356,070 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 8,693,160,992

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll.¹¹	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 18,164,608
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 18,164,608
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 8,711,325,800
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 15,073,401
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 15,073,401
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 8,696,252,199
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.200710/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.220452/\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.289124/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,800,514,547

¹¹ 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	Voluntary Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 16,770,679
31.	Adjusted 2021 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 0 B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0 C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0 E. Add Line 30 to 31D.	\$ 16,770,679
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,696,252,199
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.192849 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 215,005 B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 269,340 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ -0.000825 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. 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 B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 135,974 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000195 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000195 /\$100

²³ (Reserved for expansion)

²⁴ Tex. Tax Code § 26.044

²⁵ Tex. Tax Code § 26.0441

Line	2022 Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. \$ <u>257,298</u></p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ <u>229,319</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000321</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0.000131</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ <u>0.000131</u> /\$100</p>	
37.	<p>Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ <u>0</u> /\$100</p>	
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u></p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <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. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.000000</u> /\$100</p>	
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. \$ <u>0.193176</u> /\$100</p>	
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100. \$ <u>0</u> /\$100</p> <p>C. Add Line 40B to Line 39. \$ <u>0.193176</u> /\$100</p>	
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035. \$ <u>0.199936</u> /\$100</p>	

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 701,138 B. Subtract unencumbered fund amount used to reduce total debt - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 701,138
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 25,583
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 675,555
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 97.00 % B. Enter the 2021 actual collection rate 97.00 % C. Enter the 2020 actual collection rate 96.00 % D. Enter the 2019 actual collection rate 96.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	97.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 698,448
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,711,325,000
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.007994 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.207930 /\$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

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

³⁰ Tex. Tax Code § 26.04(b)

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

Voter-Approval Tax Rate Worksheet		Amount/Rate
Line		
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.226832 /\$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.

Additional Sales and Use Tax Worksheet		Amount/Rate
Line		
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,711,325,600
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.220452 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.220452 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.226832 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.226832 /\$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.

Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet		Amount/Rate
Line		
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,711,325,600
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.226832 /\$100

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.007018 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.005066 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.012084 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.238916 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$ 0.211438 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 8,711,325,600
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.005739 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ 0.007994 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.225171 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

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

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(b-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.
 Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.300164 / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.300164 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,766,090,284
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 17,307,727
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,696,252,199
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.238916 / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.
 As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27

\$ 0.220452 / \$100

Voter-approval tax rate.
 As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

\$ 0.238916 / \$100

De minimis rate.
 If applicable, enter the 2022 de minimis rate from Line 72.

\$ 0.225171 / \$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print
here

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

Date

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

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Howard County

Special Road and Bridge

432-264-2202

Taxing Unit Name

Phone (area code and number)

300 S Main Big 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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 5,800,614,647
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 5,800,614,647
4.	2021 total adopted tax rate.	\$ 0.027381 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: -\$ 0 C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: -\$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 5,800,514,547
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 6,213,504 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 27,328,924 C. Value loss. Add A and B. ⁶	\$ 33,542,428
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value:..... \$ 865,240 B. 2022 productivity or special appraised value:..... - \$ 83,405 C. Value loss. Subtract B from A. ⁷	\$ 881,835
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 34,424,263
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 5,768,090,284
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,578,813
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 138,053
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,716,866
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values:..... \$ 8,705,999,440 B. Counties: include railroad rolling stock values certified by the Comptroller's office:..... + \$ 5,617,622 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:..... - \$ 18,356,070 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 8,693,160,992

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>18,164,608</u>	
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u>	
C.	Total value under protest or not certified. Add A and B.	\$ <u>18,164,608</u>
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>8,711,325,600</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>15,073,401</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>15,073,401</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>8,696,252,199</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.019742</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ <u>0.220452</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.027381</u> /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>5,800,514,547</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	Other Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,588,230
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 0	
	B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0	
	C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0	
	E. Add Line 30 to 31D.	\$ 1,588,230
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 8,696,262,199
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.018263 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0	
	B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100

²³ (Reserved for expansion)
²⁴ Tex. Tax Code § 26.044
²⁵ Tex. Tax Code § 26.044

Line	Vote Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation.²⁵ A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0 B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures.²⁶ A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0 B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0 B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.018263 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100 C. Add Line 40B to Line 39.	\$ 0.018263 /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.018802 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ _____ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0 D. Subtract amount paid from other resources - \$ _____ 0 E. Adjusted debt. Subtract B, C and D from A. \$ _____ 0	
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____ 0
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 97.00 % B. Enter the 2021 actual collection rate. 97.00 % C. Enter the 2020 actual collection rate. 96.00 % D. Enter the 2019 actual collection rate. 96.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹ 97.00 %	
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,711,325,600
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.018902 /\$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

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

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code §§ 26.04(b), (f)-1 and (f)-2

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.226832 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. 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 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³² Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,711,325,600
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.220452 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.220452 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.226832 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.226832 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,711,325,600
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.226832 /\$100

³¹ Tex. Tax Code § 26.041(d)

³² Tex. Tax Code § 26.041(i)

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(i)

³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.007018 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.006066 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.012084 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.238916 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.211438 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,711,325,800
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.005739 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.007984 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.225171 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a).

⁴⁰ Tex. Tax Code § 26.013(c).

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

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

⁴³ Tex. Tax Code § 26.063(a)(1).

⁴⁴ Tex. Tax Code § 26.012(b).

⁴⁵ Tex. Tax Code § 26.063(a)(1).

⁴⁶ Tex. Tax Code § 26.042(b).

⁴⁷ Tex. Tax Code § 26.042(f).

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.300164 / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁴ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.300164 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 6,786,090,284
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 17,307,727
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 8,696,252,199
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁵	\$ 0 / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.238916 / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.220452 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27

Voter-approval tax rate. \$ 0.238916 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: 67

De minimis rate. \$ 0.225171 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. ⁴⁶

print here Tiffany Sayles
Printed Name of Taxing Unit Representative

sign here T. Sayles
Taxing Unit Representative

7-28-22
Date

⁴⁴ Tex. Tax Code §26.042(c)

⁴⁵ Tex. Tax Code §26.042(b)

⁴⁶ Tex. Tax Code §§ 26.04(c-2) and (d-2)