

# Armstrong County, Texas

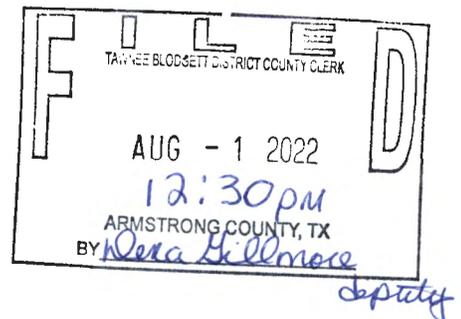
## 2023 Proposed Budget

Armstrong County Commissioners Court set the public hearing on this budget for Monday August 22<sup>nd</sup>, 2022 at 9am in the Armstrong County Judge's Office in the Armstrong County Courthouse.

Armstrong County Commissioners Court will adopt the 2023 fiscal year budget following the public hearing.

This budget is prepared using the No New Revenue Rate from the previous year. Any changes to this budget will be have to be voted on and approved through Commissioners Court and regularly called meeting.

August 1<sup>st</sup>, 2022



| Account Number<br>and Title              | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|--|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| REPORTING FUND: 0010 GENERAL FUND        |        |                             |                             |                             |                             |                               |                            |
| 0300 REVENUE FROM TAXES                  |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0107 TAX CERTIFICATES                    | I      |                             |                             | 191.42                      | 477.67                      | 175.00                        | 300.00                     |
| 0108 BPP PENALTY TAX ANNUAL              | I      |                             |                             | 337.21                      | 789.26                      | 330.00                        | 500.00                     |
| 0109 TAX PENALTIES AND INTEREST          | I      |                             |                             | 7,069.86                    | 8,926.63                    | 6,500.00                      | 7,500.00                   |
| 0110 DELINQUENT AD VALOREM REVENUE       | I      | 32,734.55-                  | 8,519.00                    | 101,428.86-                 | 10,875.44                   | 7,500.00                      | 9,000.00                   |
| 0111 CURRENT TAX REVENUE                 | I      | 865,625.43                  | 710,986.01                  | 1,057,355.87                | 976,319.02                  | 1,028,858.00                  | 1,027,332.00               |
| 0112 SALES TAX REVENUE                   | I      | 46,530.96                   | 139,460.33                  | 67,025.42                   | 71,590.16                   | 70,000.00                     | 90,000.00                  |
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| REVENUE FROM TAXES                       |        | 879,421.84                  | 858,965.34                  | 1,030,550.92                | 1,068,978.18                | 1,113,363.00                  | 1,134,632.00               |
| 0310 REV.FROM LIC.                       |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0120 VEHICLE REGISTRATION                | I      | 145,194.86                  | 130,935.81                  | 128,981.46                  | 137,355.47                  | 132,920.00                    | 136,000.00                 |
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| REV.FROM LIC.                            |        | 145,194.86                  | 130,935.81                  | 128,981.46                  | 137,355.47                  | 132,920.00                    | 136,000.00                 |
| 0320 FEES OF OFFICE                      |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0127 TAX ASSESSOR/COLLECTOR              | I      | 25,953.43                   | 18,821.99                   | 5,030.97                    | 16,124.01                   | 14,000.00                     | 16,000.00                  |
| 0128 JUSTICE OF PEACE CLERK FEES         | I      |                             |                             |                             |                             | 0.00                          | 500.00                     |
| 0129 COUNTY CLERK FEES                   | I      | 32,455.14                   | 26,892.96                   | 21,544.30                   | 31,483.25                   | 32,500.00                     | 28,000.00                  |
| 0130 DISTRICT CLERK FEES                 | I      | 11,855.52                   | 8,543.44                    | 5,016.74                    | 7,722.60                    | 12,000.00                     | 8,500.00                   |
| 0131 COUNTY SHERIFF FEES (JP+/CD+)       | I      | 7,785.47                    | 5,193.10                    | 2,326.33                    | 8,554.30                    | 10,000.00                     | 6,500.00                   |
| 0132 JP FINES/FORFEITURE FEES            | I      | 196,735.69                  | 109,312.61                  | 84,698.95                   | 160,117.07                  | 272,000.00                    | 255,000.00                 |
| 0133 DISTRICT ATTORNEY FEES (CD+)        | I      |                             | 1,124.70                    | 243.03                      | 641.87                      | 1,000.00                      | 500.00                     |
| 0200 REFUNDS for JP FINES/FORFEITURE FEE | I      |                             |                             |                             | 54.48-                      | 0.00                          | 0.00                       |
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| FEES OF OFFICE                           |        | 274,785.25                  | 169,888.80                  | 118,860.32                  | 224,588.62                  | 341,500.00                    | 315,000.00                 |
| 0330 REV. STATE COURT COST               |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0100 SAF*STATE ARREST FEE (JP+)          | I      | 2,851.23                    | 3,147.44                    | 1,532.31                    | 1,287.59                    | 2,600.00                      | 2,600.00                   |
| 0102 DNA TESTING                         | I      | 210.75                      | 0.00                        | 0.00                        | 0.00                        | 200.00                        | 200.00                     |
| 0105 BAIL BOND FEE                       | I      | 121.50                      | 54.00                       | 22.50                       | 4.50                        | 150.00                        | 150.00                     |
| 0106 STF(1)* STATE TRAFFIC FINES (JP+)   | I      | 2,576.03                    | 2,002.98                    | 1,051.69                    | 1,796.26                    | 2,600.00                      | 2,000.00                   |
| 0107 SCC*OFF.01/01/2004/FORWARD (JP+)    | I      | 5,791.09                    | 5,549.78                    | 3,399.31                    | 6,192.27                    | 6,000.00                      | 7,000.00                   |
| 0115 OMNI REVENUE (JP+)                  | I      | 119.26                      | 90.04                       | 70.97                       | 103.91                      | 500.00                        | 650.00                     |
| 0116 TPRF*TIME PAYMENT REVENUE (JP+)     | I      | 290.97                      | 196.62                      | 102.12                      | 205.42                      | 400.00                        | 300.00                     |
| 0119 INDIGENT DEFENSE CRIMINAL (JP+/CD+) | I      | 321.61                      | 600.44                      | 387.58                      | 420.95                      | 400.00                        | 500.00                     |
| 0120 JURY REIMBURSEMENT (CD+)            | I      | 121.75                      | 117.27                      | 44.51                       | 43.11                       | 100.00                        | 100.00                     |
| 0121 JUDICIAL SUPPORT (CD+)              | I      | 1,310.79                    | 1,549.34                    | 1,036.69                    | 1,204.86                    | 1,500.00                      | 2,000.00                   |
| 0122 MVFE*MOVING VIOLATION (JP+/CD+)     | I      | 12.39                       | 16.73                       | 1.60                        | 0.82                        | 50.00                         | 50.00                      |
| 0123 EMS TRAUMA FUND                     | I      | 500.00                      | 300.00                      | 0.00                        | 200.00                      | 400.00                        | 0.00                       |
| 0124 TPDF*TRUANCY PREVENTION (JP+/CD+)   | I      | 280.32                      | 391.00                      | 37.56                       | 291.54                      | 300.00                        | 100.00                     |
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| REV. STATE COURT COST                    |        | 14,507.69                   | 14,015.64                   | 7,686.84                    | 11,751.23                   | 15,200.00                     | 15,650.00                  |
| 0340 REVENUE FROM CIVIL FEES             |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0100 BIRTH CERTIFICATE FEES              | I      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0101 MARRIAGE LICENSE FEE                | I      | 384.20                      | 164.10                      | 390.00                      | 420.00                      | 400.00                        | 500.00                     |
| 0102 DECLAR.OF INFORMAL MARRIAGE         | I      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0103 NONDISCLOSURE FEES                  | I      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0106 LAW LIBRARY                         | I      | 980.00                      | 1,215.00                    | 1,225.00                    | 1,155.00                    | 700.00                        | 1,000.00                   |

| Account Number<br>and Title             | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|---|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| REPORTING FUND: 0010 GENERAL FUND       |        |                             |                             |                             |                             |                               |                            |
| 0107 COURT REPORTER                     | I      | 202.22-                     | 500.36                      | 586.82                      | 625.13                      | 100.00                        | 500.00                     |
| 0108 COUNTY JUDGE                       | I      | 66.00                       | 54.00                       | 12.00                       | 22.00                       | 60.00                         | 0.00                       |
| 0109 COURT APPOINTED ATTORNEY           | I      | 1,362.33                    | 1,079.72                    | 1,787.82                    | 533.21                      | 1,500.00                      | 1,000.00                   |
| 0110 GAME LIC FEE                       | I      | 1,166.77-                   | 41.00                       | 569.65                      | 919.00                      | 100.00                        | 0.00                       |
| 0111 CO CLERK STATE COURT COST          | I      | 0.00                        | 0.00                        | 0.00                        | 20.00                       | 0.00                          | 100.00                     |
| 0112 DIST CLK STATE COURT COST          | I      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0119 INDIGENTS LEGAL SERV. JP OFFICE    | I      | 1.20                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0122 COUNTY/DIST COURT INDIGENT         | I      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0123 INTOX/DRUG COURT                   | I      | 632.89                      | 1,120.99                    | 530.48                      | 267.36                      | 700.00                        | 200.00                     |
| 0124 DEATH CERTIFICATE FEES             | I      | 7.00-                       | 37.00-                      | 3.00-                       | 0.00                        | 0.00                          | 50.00                      |
| 0125 CO/DIST COURT TECHNOLOGY           | I      | 4.00                        | 0.00                        | 0.00                        | 72.00                       | 0.00                          | 200.00                     |
| 0126 BRANDS REGISTRATION FEES           | I      |                             | 104.00                      | 104.00                      | 1,716.00                    | 0.00                          | 0.00                       |
| REVENUE FROM CIVIL FEES                 |        | 2,054.63                    | 4,242.17                    | 5,202.77                    | 5,749.70                    | 3,560.00                      | 3,550.00                   |
| 0350 PILT ANNUAL PAYMENT ROUTE 66       |        |                             |                             |                             |                             |                               |                            |
| 0020 PILT ANNUAL PAYMENT ROUTE 66       | I      | 102,000.00                  | 102,000.00                  | 102,000.00                  | 102,000.00                  | 0.00                          | 0.00                       |
| PILT ANNUAL PAYMENT ROUTE 66            |        | 102,000.00                  | 102,000.00                  | 102,000.00                  | 102,000.00                  | 0.00                          | 0.00                       |
| 0380 REV FROM OTHER GOVERNMENT UNITS    |        |                             |                             |                             |                             |                               |                            |
| 0100 ACAD BUDGET EXCESS (prev yr)       | I      | 0.00                        | 11,749.46                   | 11,885.00                   | 14,293.00                   | 0.00                          | 9,500.00                   |
| 0104 JUDGE SUPPL. OFF.OF CRT ADM.       | I      | 25,294.23                   | 20,188.77                   | 25,200.00                   | 30,250.00                   | 25,200.00                     | 25,200.00                  |
| 0114 REFUND/REIMBURSEMENT               | I      | 7,078.12                    | 44,657.76                   | 11,490.57                   | 0.00                        | 0.00                          | 0.00                       |
| REV FROM OTHER GOVERNMENT UNITS         |        | 32,372.35                   | 76,595.99                   | 48,575.57                   | 44,543.00                   | 25,200.00                     | 34,700.00                  |
| 0390 FEES FROM OTHER SOURCES            |        |                             |                             |                             |                             |                               |                            |
| 0100 CD INTEREST                        | I      | 2,530.68                    | 4,215.96                    | 7,202.16                    | 1,619.87                    | 1,000.00                      | 1,500.00                   |
| 0101 CHECKING ACCOUNT INTEREST          | I      | 3,736.27                    | 5,832.91                    | 1,777.27                    | 1,520.53                    | 2,500.00                      | 2,000.00                   |
| 0102 TEXPOOL INTEREST                   | I      | 10,122.03                   | 11,503.74                   | 1,622.19                    | 93.44                       | 6,000.00                      | 3,500.00                   |
| 0103 RESEARCH REVENUE                   | I      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0104 MONEY MARKET INTEREST              | I      |                             |                             | 283.46                      | 103.55                      | 0.00                          | 300.00                     |
| 0105 PILT BANK ACCT INTEREST            | I      |                             |                             | 212.22                      | 69.22                       | 0.00                          | 0.00                       |
| 0200 ACTIVITY BUILDING REVENUE          | I      | 6,430.00                    | 2,700.00                    | 1,000.00                    | 1,600.00                    | 1,000.00                      | 1,000.00                   |
| 0201 ACTIVITY BUILDING DONATIONS        | I      | 0.00                        | 0.00                        | 0.00                        | 2,500.00                    | 0.00                          | 0.00                       |
| 0305 PILT \$ FOR EXPENDITURES           | I      |                             |                             | 0.00                        | 0.00                        | 80,000.00                     | 0.00                       |
| 0400 EQUIPMENT SALES                    | I      | 0.00                        | 0.00                        | 720.00                      | 0.00                        | 0.00                          | 0.00                       |
| 0600 MISCELLANEOUS INCOME               | I      | 12,570.33-                  | 4,828.41                    | 566.00-                     | 1,535.41                    | 100.00                        | 1,000.00                   |
| 0602 LAW ENFORCEMENT DONATIONS          | I      | 5,000.00                    | 0.00                        | 0.00                        | 3,000.00                    | 0.00                          | 0.00                       |
| 0603 TRFD FRM RESERVE TO BALANCE BUDGET | I      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0604 CLERK EFILE MONIES                 | I      | 0.00                        | 0.00                        | 293.00                      | 0.00                        | 0.00                          | 0.00                       |
| 0605 ANTENNA PAYMENT                    | I      | 6,500.00                    | 6,000.00                    | 6,000.00                    | 6,000.00                    | 6,000.00                      | 6,000.00                   |
| 0606 INSURANCE PROCEEDS                 | I      | 8,915.20                    | 16,247.80                   | 24,826.02                   | 10,370.20                   | 0.00                          | 0.00                       |
| 0607 SO VEHICLE INSUR (rev neutral)     | I      | 20.00                       | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0610 CAD GRANT REVENUE (rev neu) 2023   | I      |                             |                             |                             |                             | 0.00                          | 8,500.00                   |
| FEES FROM OTHER SOURCES                 |        | 30,683.85                   | 51,328.82                   | 43,370.32                   | 28,412.22                   | 96,600.00                     | 23,800.00                  |

| Account Number<br>and Title               | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|---|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| REPORTING FUND: 0010 GENERAL FUND         |        |                             |                             |                             |                             |                               |                            |
| 0400 GENERAL ADMINISTRATION- CO.JUDGE     |        |                             |                             |                             |                             |                               |                            |
| =====                                     |        |                             |                             |                             |                             |                               |                            |
| 0100 JUDGE SALARY                         | E      | 7,417.16                    | 6,883.76                    | 8,063.03                    | 6,883.76                    | 6,884.00                      | 22,800.00                  |
| 0101 JUDGE TRAVEL                         | E      | 668.98                      | 668.98                      | 668.98                      | 702.58                      | 669.00                        | 0.00                       |
| 0103 JUDGE SECRETARY SALARY               | E      | 3,126.76                    | 3,126.76                    | 3,127.00                    | 3,127.02                    | 3,283.00                      | 17,700.00                  |
| 0104 CO.COMMISSIONERS' SALARY             | E      | 13,016.64                   | 13,016.64                   | 13,017.00                   | 13,017.12                   | 13,017.00                     | 0.00                       |
| 0105 CO.COMMISSIONERS' TRAVEL             | E      | 8,497.20                    | 8,497.20                    | 7,434.00                    | 8,496.00                    | 8,496.00                      | 0.00                       |
| 0110 GENERAL PAYROLL ACCURAL              | E      |                             |                             | 26,004.59                   | 0.00                        | 0.00                          | 0.00                       |
| 0200 PAYROLL TAX                          | E      | 2,502.62                    | 2,481.99                    | 2,400.96                    | 2,481.90                    | 2,610.00                      | 3,261.00                   |
| 0210 RETIREMENT                           | E      | 1,800.05                    | 1,776.17                    | 1,900.30                    | 1,927.72                    | 2,830.00                      | 2,813.00                   |
| 0300 EDUCATION                            | E      | 731.81                      | 200.00                      | 0.00                        | 250.00                      | 1,300.00                      | 2,500.00                   |
| 0400 TELEPHONE STIPEND SECRETARY          | E      | 501.11                      | 260.00                      | 260.00                      | 260.00                      | 260.00                        | 260.00                     |
| 0500 SUPPLIES                             | E      | 626.98                      | 1,174.75                    | 551.13                      | 585.46                      | 1,900.00                      | 2,000.00                   |
| 0505 CAPITAL OUTLAY EXPENSE               | E      | 0.00                        | 0.00                        | 40,000.00                   | 40,000.00                   | 0.00                          | 0.00                       |
| 0600 EQUIPMENT 2023                       | E      |                             |                             |                             |                             | 0.00                          | 1,000.00                   |
| GENERAL ADMINISTRATION- CO.JUDGE          |        | 38,889.31                   | 38,086.25                   | 103,426.99                  | 77,731.56                   | 41,249.00                     | 52,334.00                  |
| 0401 DUES                                 |        |                             |                             |                             |                             |                               |                            |
| =====                                     |        |                             |                             |                             |                             |                               |                            |
| 0300 CTY JUDGE/COMM ASSOC TX DUES         | E      | 1,200.00                    | 1,200.00                    | 1,000.00                    | 1,440.00                    | 1,500.00                      | 1,500.00                   |
| 0302 WTCJ&CA (Nov pay for next yr)        | E      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 200.00                        | 200.00                     |
| 0305 PRPC                                 | E      | 161.59                      | 161.59                      | 161.59                      | 161.59                      | 175.00                        | 175.00                     |
| 0306 TX ASSN of CO MEMBER DUES            | E      | 550.00                      | 550.00                      | 550.00                      | 550.00                      | 550.00                        | 550.00                     |
| 0307 CLAUDE CHAMBER of COMM DUES          | E      | 0.00                        | 0.00                        | 25.00                       | 25.00                       | 25.00                         | 25.00                      |
| 0308 PANHANDLE WATER PLANNING GROUP       | E      | 230.00                      | 230.00                      | 230.00                      | 230.00                      | 230.00                        | 230.00                     |
| 0309 WEST TX CAPITAL DEFENSE/LUBBOCK      | E      | 2,000.00                    | 0.00                        | 0.00                        | 1,000.00                    | 1,000.00                      | 1,000.00                   |
| 0311 TEXAS SOCIAL SECURITY PROGRAM < >    | E      |                             |                             |                             |                             | 0.00                          | 0.00                       |
| DUES                                      |        | 4,141.59                    | 2,141.59                    | 1,966.59                    | 3,406.59                    | 3,680.00                      | 3,680.00                   |
| 0402 COUNTY ADMINISTRATION                |        |                             |                             |                             |                             |                               |                            |
| =====                                     |        |                             |                             |                             |                             |                               |                            |
| 0306 MEDICAL INSURANCE (General)          | E      | 146,730.54                  | 174,452.48                  | 176,352.34                  | 211,090.11                  | 217,980.00                    | 225,825.00                 |
| 0307 MEDICAL INSURANCE EMPLOYEE REIMBURS  | E      |                             |                             |                             |                             | 0.00                          | 5,000.00                   |
| 0501 COUNTY WEBSITE                       | E      |                             |                             |                             | 0.00                        | 1,550.00                      | 1,550.00                   |
| 0502 COUNTY EMAILS                        | E      |                             |                             |                             | 0.00                        | 1,500.00                      | 1,500.00                   |
| 0503 CO COMPUTER MGD SERVICES             | E      |                             |                             |                             | 16,719.79                   | 16,440.00                     | 18,000.00                  |
| 0601 GENERAL INSURANCE (Liab & Prop)      | E      | 43,568.21                   | 41,892.14                   | 40,185.89                   | 44,646.00                   | 50,000.00                     | 52,200.00                  |
| 0602 UNEMPLOYMENT TAX / TWC               | E      | 3,855.42                    | 1,420.42                    | 4,991.04                    | 6,577.96                    | 10,000.00                     | 10,000.00                  |
| 0603 ADVERTISING & NOTICES                | E      | 1,222.00                    | 1,247.25                    | 785.00                      | 1,614.00                    | 2,000.00                      | 2,000.00                   |
| 0604 REDISTRICTING                        | E      | 5,000.00                    | 0.00                        | 0.00                        | 5,000.00                    | 5,000.00                      | 0.00                       |
| 0605 WORKER'S COMP / TAC RISK MGMT        | E      | 12,075.00                   | 11,249.00                   | 13,084.00                   | 14,915.00                   | 20,000.00                     | 17,500.00                  |
| 0606 INSURANCE CLAIMS PAID (REV NEU)      | E      |                             |                             |                             |                             | 0.00                          | 0.00                       |
| 0700 CAPITAL OUTLAY EXPENSE               | E      |                             |                             |                             | 0.00                        | 0.00                          | 0.00                       |
| 0701 PILT \$ EXP CAPITAL OUTLAY (rev neu) | E      |                             |                             |                             | 0.00                        | 40,000.00                     | 0.00                       |
| COUNTY ADMINISTRATION                     |        | 212,451.17                  | 230,261.29                  | 235,398.27                  | 300,562.86                  | 364,470.00                    | 333,575.00                 |
| 0403 TREASURER                            |        |                             |                             |                             |                             |                               |                            |
| =====                                     |        |                             |                             |                             |                             |                               |                            |
| 0100 TREAS.SALARY                         | E      | 27,040.00                   | 28,090.00                   | 26,334.00                   | 27,040.00                   | 28,392.00                     | 31,000.00                  |
| 0101 TREAS. DEPUTY WAGES (hrly)           | E      | 10,639.50                   | 12,965.00                   | 20,497.50                   | 18,077.50                   | 21,840.00                     | 22,880.00                  |
| 0200 PAYROLL TAX                          | E      | 2,882.47                    | 3,060.93                    | 3,646.63                    | 3,451.55                    | 4,020.00                      | 4,311.00                   |
| 0210 RETIREMENT                           | E      | 2,073.77                    | 2,051.84                    | 3,202.68                    | 2,750.23                    | 3,875.00                      | 3,718.00                   |

| Account Number<br>and Title              | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|--|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| REPORTING FUND: 0010 GENERAL FUND        |        |                             |                             |                             |                             |                               |                            |
| 0300 DUES/TRAINING                       | E      | 1,666.65                    | 1,384.00                    | 828.00                      | 1,507.00                    | 3,500.00                      | 3,500.00                   |
| 0500 SUPPLIES                            | E      | 1,593.42                    | 3,696.63                    | 1,397.01                    | 2,359.40                    | 2,100.00                      | 2,100.00                   |
| 0501 PRINTING                            | E      | 603.02                      | 1,078.92                    | 1,339.09                    | 1,763.18                    | 1,500.00                      | 1,700.00                   |
| 0503 STATE OF TX CO-OP ANNUAL FEE (CITI) | E      |                             |                             | 0.00                        | 100.00                      | 100.00                        | 100.00                     |
| 0600 EQUIPMENT & REPAIRS                 | E      | 6,326.03                    | 6,832.03                    | 3,745.27                    | 5,823.83                    | 7,000.00                      | 5,000.00                   |
| 0601 AUDIT & ACCOUNTING                  | E      | 19,647.00                   | 20,927.20                   | 18,700.00                   | 20,775.00                   | 20,000.00                     | 22,500.00                  |
| 0800 SERVICE FEES & PENALTIES            | E      | 959.20                      | 1,001.28                    | 817.08                      | 2,343.65                    | 1,100.00                      | 2,500.00                   |
| 0801 CITI BANK CC DISPUTES & QUESTIONS   | E      |                             |                             |                             | 0.00                        | 0.00                          | 0.00                       |
| TREASURER                                |        | 73,431.06                   | 81,087.83                   | 80,507.26                   | 85,991.34                   | 93,427.00                     | 99,309.00                  |
| 0404 APPRAISAL DISTRICT                  |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0801 ARMST.CTY.APPRAISAL DISTRICT        | E      | 59,474.90                   | 61,718.64                   | 59,822.72                   | 62,803.47                   | 66,383.00                     | 67,435.00                  |
| APPRAISAL DISTRICT                       |        | 59,474.90                   | 61,718.64                   | 59,822.72                   | 62,803.47                   | 66,383.00                     | 67,435.00                  |
| 0405 COURTHOUSE MAINTENANCE              |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0100 JANITOR WAGES ((hrly))              | E      | 8,078.75                    | 8,246.31                    | 6,686.60                    | 2,280.00                    | 10,000.00                     | 11,700.00                  |
| 0101 LABOR                               | E      | 0.00                        | 1,432.26                    | 125.00                      | 0.00                        | 530.00                        | 0.00                       |
| 0102 COURTHOUSE LANDSCAPING/MOWING       | E      |                             | 0.00                        | 1,930.06                    | 1,101.48                    | 3,000.00                      | 3,000.00                   |
| 0200 PAYROLL TAX                         | E      | 618.04                      | 293.17                      | 211.91                      | 258.67                      | 1,085.00                      | 1,177.00                   |
| 0210 RETIREMENT                          | E      | 444.79                      | 194.20                      | 168.66                      | 211.91                      | 1,175.00                      | 1,015.00                   |
| 0500 SUPPLIES                            | E      | 4,396.85                    | 2,942.07                    | 1,658.86                    | 1,841.69                    | 3,000.00                      | 3,000.00                   |
| 0502 UTILITIES                           | E      | 13,928.59                   | 12,354.74                   | 11,879.49                   | 11,984.80                   | 15,000.00                     | 13,500.00                  |
| 0503 TELEPHONE                           | E      | 0.00                        | 4,926.40                    | 5,505.01                    | 5,159.70                    | 5,000.00                      | 4,800.00                   |
| 0600 REPAIR/MAINTENANCE < >              | E      | 20,836.84                   | 24,505.57                   | 14,853.54                   | 70,465.00                   | 14,000.00                     | 12,216.00                  |
| 0601 ELEVATOR REPAIR/MAINTENANCE < >     | E      |                             | 0.00                        | 10,635.00                   | 2,156.17                    | 3,000.00                      | 3,000.00                   |
| COURTHOUSE MAINTENANCE                   |        | 48,303.86                   | 54,894.72                   | 53,654.13                   | 95,459.42                   | 55,790.00                     | 53,408.00                  |
| 0406 ACTIVITY BUILDING                   |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0500 SUPPLIES                            | E      | 410.50                      | 285.36                      | 42.36                       | 779.67                      | 1,000.00                      | 1,000.00                   |
| 0502 UTILITIES                           | E      | 7,484.97                    | 7,525.43                    | 4,807.07                    | 5,952.94                    | 7,000.00                      | 7,000.00                   |
| 0503 IMPROVEMENTS                        | E      | 18,906.39                   | 5,288.99                    | 449.13                      | 6,179.54                    | 5,000.00                      | 4,000.00                   |
| 0600 DONATION EXPEDITURES (rev neut)     | E      |                             |                             |                             | 2,761.00                    | 0.00                          | 0.00                       |
| ACTIVITY BUILDING                        |        | 26,801.86                   | 13,099.78                   | 5,298.56                    | 15,673.15                   | 13,000.00                     | 12,000.00                  |
| 0407 ELECTION ADMINISTRATION             |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0100 ELECTION OFFICER & FACILITIES < >   | E      | 5,175.20                    | 5,845.94                    | 7,745.45                    | 2,611.36                    | 4,000.00                      | 7,000.00                   |
| 0101 ELECTION SALARY ADMIN               | E      |                             | 0.00                        | 0.00                        | 0.00                        | 3,000.00                      | 11,440.00                  |
| 0200 PAYROLL TAX                         | E      |                             | 518.49                      | 560.00                      | 105.49                      | 560.00                        | 1,476.00                   |
| 0210 RETIREMENT                          | E      |                             | 369.39                      | 222.77                      | 50.12                       | 610.00                        | 1,274.00                   |
| 0301 ELECTION SCHOOL                     | E      |                             |                             | 0.00                        | 995.46                      | 1,500.00                      | 1,500.00                   |
| 0500 SUPPLIES                            | E      | 16,917.34                   | 14,092.73                   | 8,837.37                    | 25,775.02                   | 19,780.00                     | 10,000.00                  |
| 0503 MILEAGE REIMBURSEMENT               | E      |                             | 0.00                        | 0.00                        | 180.32                      | 200.00                        | 200.00                     |
| ELECTION ADMINISTRATION                  |        | 22,092.54                   | 20,826.55                   | 17,365.59                   | 29,717.77                   | 29,650.00                     | 32,890.00                  |

| Account Number<br>and Title                 | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|---|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| REPORTING FUND: 0010 GENERAL FUND           |        |                             |                             |                             |                             |                               |                            |
| 0408 COUNTY * DISTRICT CLERK<br>=====       |        |                             |                             |                             |                             |                               |                            |
| 0101 CO.-DIST. CLERK SALARY                 | E      | 31,847.50                   | 30,109.18                   | 25,456.00                   | 27,040.00                   | 28,392.00                     | 31,000.00                  |
| 0102 DEPUTY CLERK WAGES (hrly)              | E      | 16,912.50                   | 19,690.00                   | 20,800.00                   | 21,139.40                   | 21,840.00                     | 22,880.00                  |
| 0103 PART-TIME DEPUTY CLERK WAGES (hrly)    | E      | 13,622.25                   | 11,479.25                   | 8,925.00                    | 10,655.00                   | 10,920.00                     | 11,440.00                  |
| 0200 PAYROLL TAX                            | E      | 4,790.63                    | 4,513.49                    | 4,342.56                    | 4,659.05                    | 4,895.00                      | 5,227.00                   |
| 0210 RETIREMENT                             | E      | 3,442.53                    | 3,137.46                    | 3,538.23                    | 3,712.39                    | 5,305.00                      | 4,508.00                   |
| 0300 DUES/CONVENTIONS TRAVEL                | E      | 3,009.50                    | 4,608.94                    | 603.95                      | 2,381.32                    | 6,000.00                      | 6,200.00                   |
| 0500 SUPPLIES                               | E      | 5,824.02                    | 3,544.42                    | 5,175.85                    | 5,818.13                    | 5,700.00                      | 8,000.00                   |
| 0503 MILEAGE REIMBURSEMENT                  | E      |                             | 206.22                      | 0.00                        | 0.00                        | 200.00                        | 0.00                       |
| 0600 EQUIPMENT                              | E      | 4,459.52                    | 5,550.00                    | 10,880.00                   | 9,020.00                    | 12,040.00                     | 11,000.00                  |
| 0601 COURTHOUSE POSTAGE                     | E      | 890.54                      | 777.54                      | 524.56                      | 426.04                      | 2,000.00                      | 1,000.00                   |
| 0602 COURTHOUSE COPIER                      | E      | 4,042.57                    | 4,073.91                    | 3,500.00                    | 4,056.73                    | 3,500.00                      | 0.00                       |
| 0603 RESEARCH EXPENSE                       | E      | 0.00                        | 1,275.16                    | 0.00                        | 2,990.00                    | 2,000.00                      | 1,000.00                   |
| COUNTY * DISTRICT CLERK                     |        | 88,841.56                   | 88,965.57                   | 83,746.15                   | 91,898.06                   | 102,792.00                    | 102,255.00                 |
| 0409 JUSTICE OF PEACE<br>=====              |        |                             |                             |                             |                             |                               |                            |
| 0100 JUSTICE OF PEACE SALARY                | E      | 30,975.68                   | 28,090.00                   | 25,926.00                   | 27,040.00                   | 28,392.00                     | 31,000.00                  |
| 0101 JP DEPUTY CLERK WAGES (hrly)           | E      | 6,660.00                    | 13,855.00                   | 20,452.35                   | 20,589.40                   | 21,840.00                     | 22,880.00                  |
| 0103 TEMP JP                                | E      | 0.00                        | 7,852.48                    | 814.88                      | 888.96                      | 4,446.00                      | 0.00                       |
| 0200 PAYROLL TAX                            | E      | 3,591.54                    | 4,246.24                    | 3,638.99                    | 3,711.66                    | 4,375.00                      | 4,311.00                   |
| 0210 RETIREMENT                             | E      | 2,584.21                    | 2,639.12                    | 2,864.47                    | 2,966.21                    | 4,745.00                      | 3,718.00                   |
| 0300 CONVENTIONS, SEMINARS                  | E      | 1,820.54                    | 4,407.69                    | 394.00                      | 596.60                      | 2,000.00                      | 2,000.00                   |
| 0301 DUES, MEMBERSHIPS, & BONDS             | E      |                             |                             | 150.00                      | 355.00                      | 305.00                        | 305.00                     |
| 0500 SUPPLIES                               | E      | 938.28                      | 2,515.33                    | 2,879.01                    | 1,823.94                    | 2,000.00                      | 2,000.00                   |
| 0501 POSTAGE                                | E      |                             |                             | 0.00                        | 707.00                      | 900.00                        | 900.00                     |
| 0503 MAGISTRATION/INQUEST MILEAGE           | E      |                             |                             |                             | 0.00                        | 500.00                        | 580.00                     |
| 0600 EQUIPMENT LGS & KOLOGIK 2023           | E      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 6,240.00                   |
| JUSTICE OF PEACE                            |        | 46,570.25                   | 63,605.86                   | 57,119.70                   | 58,678.77                   | 69,503.00                     | 73,934.00                  |
| 0410 COUNTY JUDGE- JUDICIAL SYSTEM<br>===== |        |                             |                             |                             |                             |                               |                            |
| 0100 CO. JUDGE SALARY                       | E      | 13,830.96                   | 13,830.96                   | 13,830.96                   | 13,830.96                   | 13,831.00                     | 0.00                       |
| 0101 CO. JUDGE SUPPLEMENT                   | E      | 25,199.98                   | 25,199.98                   | 25,199.98                   | 25,199.98                   | 25,200.00                     | 25,200.00                  |
| 0102 CO. JUDGE TRAVEL                       | E      | 1,415.96                    | 1,450.76                    | 1,415.96                    | 1,415.96                    | 1,416.00                      | 0.00                       |
| 0103 CO. JUDGE SECRETARY SALARY             | E      | 14,554.80                   | 14,554.80                   | 14,555.00                   | 14,555.06                   | 15,283.00                     | 0.00                       |
| 0106 TEMPORARY JP 2023                      | E      |                             |                             |                             |                             | 0.00                          | 2,490.00                   |
| 0200 PAYROLL TAXES                          | E      | 4,207.77                    | 4,207.62                    | 4,207.90                    | 4,207.84                    | 4,460.00                      | 2,216.00                   |
| 0210 RETIREMENT                             | E      | 3,027.50                    | 2,945.74                    | 3,338.37                    | 3,360.69                    | 4,835.00                      | 1,911.00                   |
| 0300 JUDGE & COMMISSIONERS DUES             | E      | 652.50                      | 475.00                      | 1,635.00                    | 541.80                      | 1,200.00                      | 1,500.00                   |
| COUNTY JUDGE- JUDICIAL SYSTEM               |        | 62,889.47                   | 62,664.86                   | 64,183.17                   | 63,112.29                   | 66,225.00                     | 33,317.00                  |
| 0411 TAX ASSESSOR/COLLECTOR<br>=====        |        |                             |                             |                             |                             |                               |                            |
| 0100 TAX ASSESSOR/COLLECTOR                 | E      | 27,040.00                   | 28,090.00                   | 25,930.00                   | 27,040.00                   | 28,392.00                     | 31,000.00                  |
| 0101 DEPUTY CLERK WAGES (hrly)              | E      | 21,715.00                   | 21,540.00                   | 20,800.00                   | 20,855.00                   | 21,840.00                     | 22,880.00                  |
| 0200 PAYROLL TAXES                          | E      | 3,729.77                    | 3,691.22                    | 3,787.43                    | 3,683.99                    | 4,020.00                      | 4,311.00                   |
| 0210 RETIREMENT                             | E      | 2,683.54                    | 2,581.62                    | 2,925.70                    | 2,942.62                    | 4,360.00                      | 3,718.00                   |
| 0300 DUES/TRAINING                          | E      | 2,833.09                    | 3,964.14                    | 3,021.39                    | 3,639.75                    | 4,300.00                      | 4,300.00                   |
| 0400 TELEPHONE STIPEND                      | E      | 2,057.75                    | 260.00                      | 260.00                      | 260.00                      | 260.00                        | 260.00                     |
| 0500 SUPPLIES                               | E      | 2,544.63                    | 1,919.98                    | 2,307.49                    | 1,576.62                    | 1,900.00                      | 1,900.00                   |

| Account Number<br>and Title             | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|---|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| REPORTING FUND: 0010 GENERAL FUND       |        |                             |                             |                             |                             |                               |                            |
| 0600 EQUIPMENT                          | E      | 270.60                      | 1,063.77                    | 919.79                      | 1,083.30                    | 1,000.00                      | 1,000.00                   |
| 0601 VOTER REG CARDS                    | E      | 0.00                        | 420.00                      | 490.00                      | 504.59                      | 500.00                        | 500.00                     |
| TAX ASSESSOR/COLLECTOR                  |        | 62,874.38                   | 63,530.73                   | 60,441.80                   | 61,585.87                   | 66,572.00                     | 69,869.00                  |
| 0412 OTHER JUDICIAL                     |        |                             |                             |                             |                             |                               |                            |
| =====                                   |        |                             |                             |                             |                             |                               |                            |
| 0100 DIST.JUDGE SALARY                  | E      | 32.47-                      | 0.00                        | 30.00                       | 0.00                        | 700.00                        | 700.00                     |
| 0101 DIST.JUDGE SECRETARY               | E      | 283.92                      | 307.58                      | 199.48                      | 283.92                      | 284.00                        | 284.00                     |
| 0102 DIST.ATTY. SALARY                  | E      | 2,876.98                    | 2,215.44                    | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0103 DIST.ATTY.SEC.SALARY               | E      | 997.92                      | 1,081.08                    | 997.92                      | 997.92                      | 998.00                        | 998.00                     |
| 0104 DIST JUDGE COURT REPORTER          | E      | 651.00                      | 640.25                      | 591.00                      | 651.00                      | 591.00                        | 595.00                     |
| 0105 ASST.DIST.ATTY. TRAVEL             | E      | 480.00                      | 417.60                      | 0.00                        | 468.00                      | 800.00                        | 800.00                     |
| 0106 CIVIL COUNTY ATTORNEY              | E      | 15,000.00                   | 15,000.00                   | 15,000.00                   | 15,000.00                   | 15,000.00                     | 20,000.00                  |
| 0107 COURT APPOINTED ATTORNEY           | E      | 13,885.61                   | 5,920.00                    | 7,988.35                    | 7,375.00                    | 14,500.00                     | 15,000.00                  |
| 0108 COURT APPOINTED REPORTER           | E      | 206.39                      | 0.00                        | 0.00                        | 0.00                        | 2,000.00                      | 2,000.00                   |
| 0110 INTERPRETER                        | E      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 400.00                        | 400.00                     |
| 0112 CITATIONS & SUBPOENAS              | E      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 100.00                        | 100.00                     |
| 0113 47TH DISTRICT TRAVEL               | E      | 30.00                       | 69.60                       | 90.00                       | 60.00                       | 300.00                        | 300.00                     |
| 0114 INDIGENT APPEALS                   | E      | 247.00                      | 0.00                        | 0.00                        | 0.00                        | 2,500.00                      | 2,500.00                   |
| 0200 PAYROLL TAX                        | E      | 405.96                      | 318.40                      | 143.28                      | 143.28                      | 210.00                        | 208.00                     |
| 0300 9TH JUDICIAL ADMINISTRATION        | E      | 201.07                      | 201.07                      | 230.74                      | 321.88                      | 288.00                        | 355.00                     |
| 0400 LAW BOOKS                          | E      | 6,397.57                    | 8,486.59                    | 8,893.14                    | 8,241.44                    | 8,880.00                      | 9,500.00                   |
| OTHER JUDICIAL                          |        | 41,630.95                   | 34,657.61                   | 34,163.91                   | 33,542.44                   | 47,551.00                     | 53,740.00                  |
| 0413 DIST.& COUNTY JURY                 |        |                             |                             |                             |                             |                               |                            |
| =====                                   |        |                             |                             |                             |                             |                               |                            |
| 0101 GRAND JURORS                       | E      | 168.00                      | 400.00                      | 1,360.00                    | 480.00                      | 1,000.00                      | 1,000.00                   |
| 0103 JURORS (ALL COURTS)                | E      | 180.00                      | 450.00                      | 0.00                        | 834.00                      | 3,000.00                      | 2,000.00                   |
| DIST.& COUNTY JURY                      |        | 348.00                      | 850.00                      | 1,360.00                    | 1,314.00                    | 4,000.00                      | 3,000.00                   |
| 0414 JUVENILE SERVICES                  |        |                             |                             |                             |                             |                               |                            |
| =====                                   |        |                             |                             |                             |                             |                               |                            |
| 0710 JUVENILE PROB. DEPARTMENT          | E      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 400.00                        | 400.00                     |
| 0720 JUVENILE BOARD TRAVEL              | E      | 64.80                       | 104.40                      | 34.50                       | 0.00                        | 300.00                        | 300.00                     |
| JUVENILE SERVICES                       |        | 64.80                       | 104.40                      | 34.50                       | 0.00                        | 700.00                        | 700.00                     |
| 0415 SHERIFF DEPARTMENT                 |        |                             |                             |                             |                             |                               |                            |
| =====                                   |        |                             |                             |                             |                             |                               |                            |
| 0101 SHERIFF SALARY                     | E      | 32,959.94                   | 34,327.64                   | 30,225.47                   | 36,559.77                   | 38,388.00                     | 42,000.00                  |
| 0102 DEPUTY #1 WAGES (Hrly)             | E      | 31,924.83                   | 43,939.33                   | 29,978.82                   | 24,985.32                   | 35,000.00                     | 41,000.00                  |
| 0103 DEPUTY #2 WAGES (Hrly)             | E      | 30,076.14                   | 35,975.67                   | 41,993.68                   | 30,355.34                   | 35,000.00                     | 40,000.00                  |
| 0106 DEPUTY HOLIDAY PAY                 | E      | 3,447.20                    | 3,419.52                    | 3,002.56                    | 3,052.08                    | 4,885.00                      | 5,300.00                   |
| 0108 DEPUTY #3 WAGES (Hrly)             | E      | 23,650.85                   | 17,782.30                   | 0.00                        | 13,766.75                   | 35,000.00                     | 40,000.00                  |
| 0109 DEPUTIES OVERTIME (EMERGENCY)      | E      | 0.00                        | 707.28                      | 2,385.49                    | 3,085.93                    | 4,000.00                      | 4,000.00                   |
| 0113 DNU/JAILER/DISPATCHER WAGES (hrly) | E      |                             | 0.00                        | 77,507.20                   | 106,514.54                  | 0.00                          | 0.00                       |
| 0200 PAYROLL TAX                        | E      | 10,134.43                   | 10,730.09                   | 17,468.59                   | 16,915.32                   | 12,155.00                     | 13,786.00                  |
| 0210 RETIREMENT                         | E      | 7,240.97                    | 7,161.75                    | 8,697.85                    | 13,492.87                   | 13,170.00                     | 11,890.00                  |
| 0300 DUES, CONVENTIONS, SCHOOLS         | E      | 4,976.37                    | 3,068.00                    | 423.17                      | 95.92                       | 3,500.00                      | 4,000.00                   |
| 0301 BONDS                              | E      |                             |                             | 0.00                        | 400.00                      | 500.00                        | 500.00                     |
| 0302 LE DONATIONS (rev neutral)         | E      |                             |                             |                             | 3,000.00                    | 0.00                          | 0.00                       |
| 0401 DNU/UTILITIES                      | E      |                             | 0.00                        | 2,766.12                    | 1,509.63                    | 0.00                          | 0.00                       |

| Account Number<br>and Title              | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|--|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| REPORTING FUND: 0010 GENERAL FUND        |        |                             |                             |                             |                             |                               |                            |
| 0500 SUPPLIES                            | E      | 4,821.02                    | 5,599.36                    | 3,640.65                    | 2,345.31                    | 5,000.00                      | 5,000.00                   |
| 0501 AMMUNITION                          | E      | 1,000.00                    | 716.79                      | 800.58                      | 2,000.30                    | 2,000.00                      | 2,000.00                   |
| 0502 UNIFORM SUPPLIES                    | E      | 1,641.31                    | 202.95                      | 520.21                      | 3,637.75                    | 2,500.00                      | 2,500.00                   |
| 0503 FUEL                                | E      | 18,934.73                   | 13,803.17                   | 9,735.31                    | 19,618.50                   | 25,000.00                     | 25,000.00                  |
| 0504 MEDICAL EXAMS                       | E      | 375.00                      | 185.00                      | 212.00                      | 720.00                      | 500.00                        | 500.00                     |
| 0600 EQUIPMENT                           | E      | 7,548.01                    | 52,815.99                   | 10,000.00                   | 6,000.36                    | 8,000.00                      | 8,000.00                   |
| 0601 RADIO MAINTENANCE                   | E      | 5,561.29                    | 3,659.15                    | 0.00                        | 3,673.16                    | 3,500.00                      | 3,500.00                   |
| 0602 VEHICLE EXPENSE                     | E      | 12,296.29                   | 8,149.76                    | 4,368.42                    | 10,633.40                   | 10,000.00                     | 10,000.00                  |
| 0603 VEHICLE EXPENSE INSUR (rev neutral) | E      | 0.00                        | 0.00                        | 0.00                        | 4,688.20                    | 0.00                          | 0.00                       |
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| SHERIFF DEPARTMENT                       |        | 196,588.38                  | 242,243.75                  | 243,726.12                  | 307,050.45                  | 238,098.00                    | 258,976.00                 |
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| 0418 OTHER PUBLIC SAFETY                 |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0100 CLAUDE VFD                          | E      | 31,000.00                   | 15,000.00                   | 15,000.00                   | 15,000.00                   | 15,000.00                     | 15,000.00                  |
| 0101 CLAUDE EMS                          | E      | 30,000.00                   | 30,000.00                   | 30,000.00                   | 30,000.00                   | 30,000.00                     | 30,000.00                  |
| 0102 WAYSIDE VFD                         | E      | 5,000.00                    | 5,000.00                    | 5,000.00                    | 5,000.00                    | 5,000.00                      | 5,000.00                   |
| 0104 WASHBURN VFD                        | E      | 15,000.00                   | 15,000.00                   | 15,000.00                   | 15,000.00                   | 15,000.00                     | 15,000.00                  |
| 0106 PILT \$ EXTRA CLAUDE EMS (rev neut) | E      |                             |                             |                             | 0.00                        | 40,000.00                     | 0.00                       |
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| OTHER PUBLIC SAFETY                      |        | 81,000.00                   | 65,000.00                   | 65,000.00                   | 65,000.00                   | 105,000.00                    | 65,000.00                  |
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| 0419 JAIL HOUSING & BOOKING              |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0102 JAILER/DISPATCHER WAGES (hrly)      | E      | 122,924.95                  | 93,812.14                   | 5,555.09                    | 12,041.13                   | 64,280.00                     | 0.00                       |
| 0103 JAILER/DISPATCHER OVERTIME          | E      | 4,403.32                    | 28,726.20                   | 2,042.41                    | 276.15                      | 2,000.00                      | 0.00                       |
| 0200 PAYROLL TAX                         | E      | 10,508.18                   | 10,465.19                   | 3,136.18                    | 942.33                      | 5,305.00                      | 0.00                       |
| 0210 RETIREMENT                          | E      | 6,200.93                    | 7,353.05                    | 7,739.49                    | 752.54                      | 5,750.00                      | 0.00                       |
| 0300 SCHOOLS / DUES                      | E      | 2,548.06                    | 2,078.46                    | 450.00                      | 2,520.00                    | 2,000.00                      | 0.00                       |
| 0301 MEDICAL EXAMS                       | E      | 550.00                      | 995.00                      | 419.74                      | 850.00                      | 750.00                        | 0.00                       |
| 0302 UNIFORM SUPPLIES                    | E      |                             |                             |                             | 0.00                        | 500.00                        | 0.00                       |
| 0401 UTILITIES                           | E      | 8,382.80                    | 7,764.52                    | 3,940.24                    | 3,620.35                    | 3,500.00                      | 0.00                       |
| 0500 SUPPLIES                            | E      | 2,694.44                    | 3,427.22                    | 476.33                      | 1,671.68                    | 2,000.00                      | 0.00                       |
| 0600 REPAIRS                             | E      | 9,979.92                    | 4,427.60                    | 5,750.86                    | 1,629.80                    | 6,000.00                      | 0.00                       |
| 0700 INMATE HOUSING                      | E      |                             |                             |                             | 45,479.00                   | 70,000.00                     | 50,000.00                  |
| 0800 PRISONER CARE                       | E      | 11,120.22                   | 12,649.79                   | 9,718.68                    | 566.46                      | 8,000.00                      | 3,000.00                   |
| 0801 PRISONER MEDICAL                    | E      | 6,788.60                    | 1,533.02                    | 6,116.86                    | 90.37                       | 10,000.00                     | 8,000.00                   |
| 0802 PRISONER TRANSPORT                  | E      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 2,000.00                      | 1,500.00                   |
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| JAIL HOUSING & BOOKING                   |        | 186,101.42                  | 173,232.19                  | 45,345.88                   | 69,306.89                   | 182,085.00                    | 62,500.00                  |
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| 0420 SUPERVISION                         |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0100 ADULT PROBATION                     | E      | 0.00                        | 0.00                        | 1,800.00                    | 0.00                        | 1,800.00                      | 1,500.00                   |
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| SUPERVISION                              |        | 0.00                        | 0.00                        | 1,800.00                    | 0.00                        | 1,800.00                      | 1,500.00                   |
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| 0421 INDIGENT HEALTH CARE                |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0101 INDIGENT HEALTH CARE < >            | E      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 20,000.00                  |
| 0103 INDIGENT BURIAL                     | E      | 600.00                      | 0.00                        | 600.00                      | 600.00                      | 1,200.00                      | 1,000.00                   |
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| INDIGENT HEALTH CARE                     |        | 600.00                      | 0.00                        | 600.00                      | 600.00                      | 1,200.00                      | 21,000.00                  |

| Account Number<br>and Title | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|-----------------------------|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
|-----------------------------|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|

REPORTING FUND: 0010 GENERAL FUND

0422 COURT ORDERED SERVICES

|                                    |   |          |          |          |          |          |          |
|------------------------------------|---|----------|----------|----------|----------|----------|----------|
| 0101 MENTAL COMMITMENT & MED EXAMS | E | 0.00     | 0.00     | 1,700.00 | 340.00   | 1,000.00 | 1,000.00 |
| 0102 TRANSPORTATION OF DECEASED    | E | 0.00     | 0.00     | 150.00   | 855.00   | 900.00   | 900.00   |
| 0103 TOXICOLOGY / AUTOPSY          | E | 3,137.25 | 3,809.00 | 2,700.00 | 2,750.00 | 3,000.00 | 3,000.00 |
| COURT ORDERED SERVICES             |   | 3,137.25 | 3,809.00 | 4,550.00 | 3,945.00 | 4,900.00 | 4,900.00 |

0424 EMERGENCY COMMUNICATION CENTER- ECC

|                                       |   |      |      |      |      |            |            |
|---------------------------------------|---|------|------|------|------|------------|------------|
| 0102 DISPATCHERS/JAILERS WAGES (hrly) | E |      |      |      | 0.00 | 64,280.00  | 132,000.00 |
| 0103 DISPATCHERS/JAILERS OVERTIME     | E |      |      |      | 0.00 | 2,000.00   | 4,000.00   |
| 0200 PAYROLL TAX                      | E |      |      |      | 0.00 | 5,305.00   | 10,882.00  |
| 0210 RETIREMENT                       | E |      |      |      | 0.00 | 5,750.00   | 9,385.00   |
| 0300 DUES / SCHOOLS                   | E |      |      |      | 0.00 | 2,000.00   | 4,000.00   |
| 0301 MEDICAL EXAMS                    | E |      |      |      | 0.00 | 750.00     | 1,500.00   |
| 0302 UNIFORM SUPPLIES                 | E |      |      |      | 0.00 | 500.00     | 2,000.00   |
| 0400 CAD SYSTEM                       | E |      |      |      | 0.00 | 8,500.00   | 8,500.00   |
| 0401 UTILITIES                        | E |      |      |      | 0.00 | 3,500.00   | 5,000.00   |
| 0500 SUPPLIES                         | E |      |      |      | 0.00 | 2,000.00   | 4,000.00   |
| 0600 REPAIRS                          | E |      |      |      | 0.00 | 6,000.00   | 4,000.00   |
| 0800 PANCOM 911                       | E |      |      |      | 0.00 | 2,000.00   | 2,000.00   |
| EMERGENCY COMMUNICATION CENTER- ECC   |   | 0.00 | 0.00 | 0.00 | 0.00 | 102,585.00 | 187,267.00 |

0425 FAMILY & COMMUNITY HEALTH AGENT

|                                       |   |           |           |           |           |           |           |
|---------------------------------------|---|-----------|-----------|-----------|-----------|-----------|-----------|
| 0100 FAMILY & COMMUNITY HEALTH SALARY | E | 10,596.90 | 11,155.46 | 10,280.77 | 10,608.78 | 11,000.00 | 15,340.00 |
| 0101 FAMILY & COMMUNITY HEALTH TRAVEL | E | 2,832.96  | 3,693.97  | 3,604.90  | 3,604.90  | 3,605.00  | 0.00      |
| 0200 PAYROLL TAX                      | E | 1,027.39  | 1,094.15  | 1,087.32  | 1,087.32  | 1,170.00  | 1,229.00  |
| 0300 PROFESSIONAL IMPROVEMENT / DUES  | E | 240.00    | 220.00    | 918.67    | 671.16    | 1,000.00  | 1,000.00  |
| 0500 DEMONSTRATION SUPPLIES           | E | 616.87    | 793.91    | 112.67    | 549.40    | 750.00    | 750.00    |
| 0501 TRAVEL REIMBURSEMENT             | E | 4,169.71  | 3,992.84  | 3,414.08  | 2,141.74  | 3,728.00  | 3,728.00  |
| FAMILY & COMMUNITY HEALTH AGENT       |   | 19,483.83 | 20,950.33 | 19,418.41 | 18,663.30 | 21,253.00 | 22,047.00 |

0426 COUNTY AGRICULTURAL AGENT

|                                       |   |           |           |           |           |           |           |
|---------------------------------------|---|-----------|-----------|-----------|-----------|-----------|-----------|
| 0100 COUNTY AGENT SALARY              | E | 10,596.90 | 11,155.46 | 9,808.77  | 9,588.71  | 11,000.00 | 15,340.00 |
| 0101 COUNTY AGENT TRAVEL              | E | 3,604.90  | 3,604.90  | 3,604.90  | 3,258.27  | 3,605.00  | 0.00      |
| 0102 COUNTY AGENT SECRETARY WAGES     | E | 12,695.00 | 14,315.00 | 12,530.00 | 13,200.00 | 15,600.00 | 15,600.00 |
| 0200 PAYROLL TAX                      | E | 2,057.61  | 2,139.61  | 2,045.88  | 1,992.57  | 2,420.00  | 2,478.00  |
| 0210 RETIREMENT                       | E | 698.92    | 735.19    | 760.05    | 810.97    | 1,355.00  | 1,078.00  |
| 0301 PROFESSIONAL IMPROVEMENTS / DUES | E | 852.92    | 621.84    | 347.09    | 300.00    | 1,000.00  | 1,000.00  |
| 0500 OFFICES SUPPLIES                 | E | 418.95    | 1,073.07  | 932.40    | 1,075.48  | 1,200.00  | 1,200.00  |
| 0501 SHOWS                            | E | 5,053.66  | 4,465.61  | 4,457.19  | 4,498.83  | 5,000.00  | 5,500.00  |
| 0510 TRAVEL REIMBURSEMENT             | E | 2,417.96  | 4,376.45  | 1,908.10  | 3,835.27  | 4,500.00  | 5,500.00  |
| 0600 OFFICE EQUIPMENT / COMPUTERS     | E | 2,032.50  | 503.80    | 418.00    | 1,506.54  | 750.00    | 1,000.00  |
| COUNTY AGRICULTURAL AGENT             |   | 40,429.32 | 42,990.93 | 36,812.38 | 40,066.64 | 46,430.00 | 48,696.00 |



| Account Number<br>and Title             | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|---|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| -----                                   |        |                             |                             |                             |                             |                               |                            |
| REPORTING FUND: 0020 LATERAL ROAD FUND  |        |                             |                             |                             |                             |                               |                            |
| 0101 PREC.1 EXPENSE                     |        |                             |                             |                             |                             |                               |                            |
| =====                                   |        |                             |                             |                             |                             |                               |                            |
| 0100 COMMISSIONER SALARY                | E      | 3,225.96                    | 4,141.65                    | 2,088.07                    | 3,225.96                    | 3,226.00                      | 10,728.25                  |
| 0102 COMMISSION TRAVEL                  | E      | 2,124.00                    | 2,124.00                    | 2,124.00                    | 2,124.00                    | 2,124.00                      | 0.00                       |
| 0105 MOTOR GRADER OPERATOR WAGES (hrly) | E      | 29,009.62                   | 28,315.66                   | 28,028.00                   | 28,078.22                   | 28,028.00                     | 29,744.00                  |
| 0106 LABOR                              | E      | 480.00                      | 389.24                      | 0.00                        | 0.00                        | 300.00                        | 0.00                       |
| 0200 PAYROLL TAX                        | E      | 2,648.51                    | 2,549.69                    | 2,683.89                    | 2,577.35                    | 2,720.00                      | 3,259.00                   |
| 0210 RETIREMENT                         | E      | 1,905.41                    | 1,796.42                    | 2,075.53                    | 2,044.72                    | 2,945.00                      | 2,811.00                   |
| 0300 EDUCATION                          | E      | 0.00                        | 1,188.48                    | 778.95                      | 766.93                      | 1,250.00                      | 1,250.00                   |
| 0400 TELEPHONE STIPEND                  | E      | 0.00                        | 459.92                      | 520.00                      | 260.00                      | 260.00                        | 260.00                     |
| 0401 UTILITIES                          | E      | 1,141.02                    | 1,573.79                    | 948.96                      | 940.28                      | 1,000.00                      | 1,000.00                   |
| 0500 ROAD REPAIR, SUPPLIES /MAINTENANCE | E      | 11,138.22                   | 13,519.59                   | 13,303.44                   | 12,790.04                   | 12,000.00                     | 11,000.00                  |
| 0501 EQUIPMENT PURCHASED                | E      | 0.00                        | 54,211.49                   | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0510 FUEL                               | E      | 6,789.98                    | 6,774.33                    | 4,097.62                    | 9,045.68                    | 9,000.00                      | 10,000.00                  |
| -----                                   |        | -----                       |                             | -----                       |                             | -----                         |                            |
| PREC.1 EXPENSE                          |        | 58,462.72                   | 117,044.26                  | 56,648.46                   | 61,853.18                   | 62,853.00                     | 70,052.25                  |
| 0102 PREC #2 EXPENSE                    |        |                             |                             |                             |                             |                               |                            |
| =====                                   |        |                             |                             |                             |                             |                               |                            |
| 0100 COMMISSIONER SALARY                | E      | 3,225.96                    | 4,326.76                    | 2,917.81                    | 3,225.96                    | 3,226.00                      | 10,728.25                  |
| 0102 CO.COMMISSIONER TRAVEL             | E      | 2,124.00                    | 2,124.00                    | 2,124.00                    | 2,124.00                    | 2,124.00                      | 0.00                       |
| 0105 MOTOR GRADER OPERATOR WAGES (hrly) | E      | 15,033.68                   | 25,558.32                   | 25,612.78                   | 28,017.60                   | 28,028.00                     | 29,744.00                  |
| 0106 LABOR                              | E      | 0.00                        | 2,589.84                    | 300.00                      | 6,650.00                    | 300.00                        | 0.00                       |
| 0200 PAYROLL TAX                        | E      | 1,584.89                    | 2,628.37                    | 2,299.15                    | 2,572.64                    | 2,720.00                      | 3,259.00                   |
| 0210 RETIREMENT                         | E      | 1,140.56                    | 1,825.35                    | 2,361.74                    | 2,040.97                    | 2,945.00                      | 2,811.00                   |
| 0300 EDUCATION                          | E      | 1,453.60                    | 1,002.89                    | 1,250.00                    | 1,048.40                    | 1,250.00                      | 1,250.00                   |
| 0400 TELEPHONE STIPEND                  | E      |                             | 654.92                      | 490.02                      | 260.00                      | 260.00                        | 260.00                     |
| 0401 UTILITIES                          | E      | 1,123.40                    | 915.61                      | 884.28                      | 922.92                      | 1,000.00                      | 1,000.00                   |
| 0500 ROAD REPAIR /SUPPLIES/MAINTENANCE  | E      | 53,121.58                   | 15,179.53                   | 12,758.70                   | 5,526.43                    | 10,200.00                     | 10,200.00                  |
| 0501 EQUIPMENT PURCHASED                | E      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0510 FUEL                               | E      | 8,008.17                    | 13,008.14                   | 9,102.23                    | 12,647.31                   | 18,000.00                     | 18,000.00                  |
| -----                                   |        | -----                       |                             | -----                       |                             | -----                         |                            |
| PREC #2 EXPENSE                         |        | 86,815.84                   | 69,813.73                   | 60,100.71                   | 65,036.23                   | 70,053.00                     | 77,252.25                  |
| 0103 PREC #3 EXPENSE                    |        |                             |                             |                             |                             |                               |                            |
| =====                                   |        |                             |                             |                             |                             |                               |                            |
| 0100 COMMISSIONER SALARY                | E      | 3,225.96                    | 4,141.65                    | 2,015.32                    | 3,225.96                    | 3,226.00                      | 10,728.25                  |
| 0102 CO.COMMISSIONER TRAVEL             | E      | 2,124.00                    | 2,124.00                    | 2,124.00                    | 2,124.00                    | 2,124.00                      | 0.00                       |
| 0105 MOTOR GRADER OPERATOR WAGES (hrly) | E      | 27,425.30                   | 28,413.76                   | 28,134.52                   | 28,004.13                   | 28,028.00                     | 29,744.00                  |
| 0106 LABOR                              | E      | 0.00                        | 0.00                        | 300.00                      | 0.00                        | 300.00                        | 0.00                       |
| 0200 PAYROLL TAXES                      | E      | 2,527.42                    | 2,539.70                    | 2,736.00                    | 2,571.61                    | 2,720.00                      | 3,259.00                   |
| 0210 RETIREMENT                         | E      | 1,818.05                    | 1,789.10                    | 877.86                      | 2,039.99                    | 2,945.00                      | 2,811.00                   |
| 0300 EDUCATION                          | E      | 0.00                        | 285.00                      | 1,226.16                    | 150.00                      | 1,250.00                      | 1,250.00                   |
| 0400 TELEPHONE STIPEND                  | E      |                             | 459.92                      | 473.70                      | 260.00                      | 260.00                        | 260.00                     |
| 0401 UTILITIES                          | E      | 355.56                      | 386.44                      | 384.87                      | 449.95                      | 1,000.00                      | 1,000.00                   |
| 0500 ROAD REPAIR/SUPPLIES/MAINTENANCE   | E      | 16,108.88                   | 11,890.31                   | 11,041.37                   | 17,720.36                   | 10,200.00                     | 10,200.00                  |
| 0501 EQUIPMENT PURCHASED                | E      | 0.00                        | 16,000.00                   | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0510 FUEL                               | E      | 7,655.87                    | 9,550.77                    | 10,075.95                   | 9,553.80                    | 21,000.00                     | 21,000.00                  |
| -----                                   |        | -----                       |                             | -----                       |                             | -----                         |                            |
| PREC #3 EXPENSE                         |        | 61,241.04                   | 77,580.65                   | 59,389.75                   | 66,099.80                   | 73,053.00                     | 80,252.25                  |

| Account Number<br>and Title             | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|---|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| -----                                   |        |                             |                             |                             |                             |                               |                            |
| REPORTING FUND: 0020 LATERAL ROAD FUND  |        |                             |                             |                             |                             |                               |                            |
| 0104 PREC #4 EXPENSE                    |        |                             |                             |                             |                             |                               |                            |
| =====                                   |        |                             |                             |                             |                             |                               |                            |
| 0100 COMMISSIONER SALARY                | E      | 3,225.96                    | 4,141.65                    | 2,015.32                    | 3,225.96                    | 3,226.00                      | 10,728.25                  |
| 0102 CO.COMMISSIONER TRAVEL             | E      | 2,124.00                    | 2,124.00                    | 1,896.84                    | 2,124.00                    | 2,124.00                      | 0.00                       |
| 0105 MOTOR GRADER OPERATOR WAGES (hrly) | E      | 31,921.55                   | 30,037.05                   | 28,028.00                   | 28,017.60                   | 28,028.00                     | 29,744.00                  |
| 0106 LABOR                              | E      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0200 PAYROLL TAX                        | E      | 2,871.37                    | 2,663.88                    | 2,736.00                    | 2,572.64                    | 2,695.00                      | 3,259.00                   |
| 0210 RETIREMENT                         | E      | 2,065.77                    | 1,763.43                    | 2,083.00                    | 2,040.83                    | 2,920.00                      | 2,811.00                   |
| 0300 EDUCATION                          | E      | 50.00                       | 0.00                        | 221.93                      | 0.00                        | 500.00                        | 1,250.00                   |
| 0400 TELEPHONE STIPEND                  | E      |                             | 449.92                      | 520.00                      | 260.00                      | 260.00                        | 260.00                     |
| 0401 UTILITIES                          | E      | 318.00                      | 324.00                      | 56.00                       | 0.00                        | 350.00                        | 350.00                     |
| 0500 ROAD REPAIR/SUPPLIES/MAINTENANCE   | E      | 18,142.05                   | 8,165.25                    | 12,819.58                   | 18,771.14                   | 11,900.00                     | 10,850.00                  |
| 0501 EQUIPMENT PURCHASED                | E      | 0.00                        | 20,563.15                   | 0.00                        | 20,031.25                   | 0.00                          | 0.00                       |
| 0510 FUEL                               | E      | 10,384.35                   | 16,995.44                   | 17,533.43                   | 14,858.45                   | 23,000.00                     | 23,000.00                  |
| -----                                   |        |                             |                             |                             |                             |                               |                            |
| PREC #4 EXPENSE                         |        | 71,103.05                   | 87,227.77                   | 67,910.10                   | 91,901.87                   | 75,003.00                     | 82,252.25                  |
| 0105 ALL PRECINCTS                      |        |                             |                             |                             |                             |                               |                            |
| =====                                   |        |                             |                             |                             |                             |                               |                            |
| 0100 CO JUDGE SALARY                    | E      | 6,913.92                    | 9,051.74                    | 3,966.10                    | 6,913.92                    | 6,914.00                      | 7,584.00                   |
| 0101 CO JUDGE TRAVEL                    | E      | 669.76                      | 669.76                      | 669.76                      | 669.76                      | 670.00                        | 0.00                       |
| 0102 CO JUDGE SECRETARY SALARY          | E      | 3,117.92                    | 3,927.92                    | 3,117.92                    | 3,117.92                    | 3,274.00                      | 5,180.00                   |
| 0110 R&B PAYROLL ACCURAL                | E      |                             |                             | 5,416.26                    | 0.00                        | 0.00                          | 0.00                       |
| 0200 PAYROLL TAX                        | E      | 818.56                      | 818.72                      | 818.48                      | 818.48                      | 870.00                        | 1,022.00                   |
| 0210 RETIREMENT                         | E      | 588.81                      | 573.22                      | 649.39                      | 653.72                      | 945.00                        | 881.00                     |
| 0300 ALL PREC SHARED EXPENSE            | E      | 64,506.87                   | 8,816.06                    | 4,977.91                    | 6,240.51                    | 12,880.00                     | 15,717.13                  |
| 0301 CAPITAL OUTLAY                     | E      | 80,935.01                   | 93,435.66                   | 0.00                        | 92,841.87                   | 107,500.00                    | 58,001.87                  |
| 0303 PRINCIPAL PAYMENT ON DEBT          | E      | 0.00                        | 0.00                        | 140,082.99                  | 0.00                        | 0.00                          | 0.00                       |
| 0304 INTEREST EXPENSE                   | E      |                             |                             | 12,361.62                   | 0.00                        | 0.00                          | 0.00                       |
| 0305 PILT \$ EXPENDITURE (approval)     | E      |                             |                             |                             | 112,916.76                  | 0.00                          | 0.00                       |
| 0520 TRANSFER TO R&B RESERVES           | E      |                             |                             |                             | 0.00                        | 0.00                          | 0.00                       |
| 0550 MISC EXPENSE                       | E      | 711.11                      | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0606 INSURANCE CLAIMS PAID (REV NEU)    | E      |                             |                             |                             |                             | 0.00                          | 0.00                       |
| -----                                   |        |                             |                             |                             |                             |                               |                            |
| ALL PRECINCTS                           |        | 158,261.96                  | 117,293.08                  | 172,060.43                  | 224,172.94                  | 133,053.00                    | 88,386.00                  |
| 0107 LANDFILL- SANITATION               |        |                             |                             |                             |                             |                               |                            |
| =====                                   |        |                             |                             |                             |                             |                               |                            |
| 0100 LANDFILL OPERATOR WAGES (hrly)     | E      | 3,192.16                    | 3,286.04                    | 2,900.14                    | 2,439.89                    | 3,531.00                      | 3,000.00                   |
| 0200 PAYROLL TAX                        | E      | 244.24                      | 213.15                      | 221.93                      | 186.64                      | 285.00                        | 240.00                     |
| 0210 RETIREMENT                         | E      | 175.93                      | 144.82                      | 196.48                      | 145.22                      | 310.00                        | 207.00                     |
| 0300 LANDFILL DUES                      | E      | 2,273.35                    | 1,409.56                    | 4,184.90                    | 3,053.13                    | 3,000.00                      | 3,000.00                   |
| 0304 SUPPLIES & REPAIR                  | E      | 1,551.63                    | 1,015.36                    | 955.49                      | 872.11                      | 3,000.00                      | 3,000.00                   |
| 0305 FUEL                               | E      | 1,430.57                    | 1,875.08                    | 968.44                      | 1,435.83                    | 1,500.00                      | 1,500.00                   |
| -----                                   |        |                             |                             |                             |                             |                               |                            |
| LANDFILL- SANITATION                    |        | 8,867.88                    | 7,944.01                    | 9,427.38                    | 8,132.82                    | 11,626.00                     | 10,947.00                  |
| 0300 INCOME ACCOUNTS                    |        |                             |                             |                             |                             |                               |                            |
| =====                                   |        |                             |                             |                             |                             |                               |                            |
| 0108 BPP PENALTY TAX ANNUAL             | I      |                             |                             | 153.21                      | 353.87                      | 150.00                        | 150.00                     |
| 0109 TAX PENALTIES AND INTEREST         | I      |                             |                             | 3,182.35                    | 4,298.11                    | 3,000.00                      | 3,000.00                   |
| 0110 DELINQUENT AD VALOREM REVENUE      | I      | 15,825.13-                  | 1,884.45                    | 52,092.42-                  | 5,381.53                    | 3,700.00                      | 3,700.00                   |
| 0111 CURRENT TAX REVENUE                | I      | 397,469.95                  | 344,631.96                  | 457,361.09                  | 440,937.79                  | 452,618.00                    | 436,900.00                 |
| 0120 VEHICLE REG.                       | I      | 20,380.00                   | 20,700.00                   | 19,330.00                   | 20,910.00                   | 20,000.00                     | 20,000.00                  |
| 0147 STATE PARTICIPATION                | I      | 50,209.22                   | 14,779.44                   | 50,840.62                   | 48,141.86                   | 50,000.00                     | 50,000.00                  |

| Account Number<br>and Title              | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|--|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| REPORTING FUND: 0020 LATERAL ROAD FUND   |        |                             |                             |                             |                             |                               |                            |
| 0148 CALICHE SALES                       | I      | 0.00                        | 1,696.70                    | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0149 EQUIPMENT SALES                     | I      | 3,468.75                    | 16,299.55                   | 25,873.00                   | 20,031.25                   | 0.00                          | 0.00                       |
| 0150 TRFD FRM RESERVE TO BALANCE BUDGET  | I      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0151 LANDFILL FEES                       | I      | 4,527.00                    | 6,049.89                    | 9,014.27                    | 13,563.00                   | 9,000.00                      | 9,000.00                   |
| 0152 MISCELLANEOUS INCOME                | I      | 2,643.12                    | 847.00                      | 145.25                      | 502.06                      | 0.00                          | 0.00                       |
| 0160 TEXPOOL INTEREST                    | I      | 6,085.20                    | 6,816.92                    | 1,125.32                    | 66.69                       | 0.00                          | 0.00                       |
| 0200 TRANSFER from GENERAL FUND          | I      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0305 PILT \$ FOR EXPENDITURES            | I      |                             |                             |                             | 0.00                        | 0.00                          | 0.00                       |
| 0606 INSURANCE PROCEEDS                  | I      |                             |                             |                             | 3,909.84                    | 0.00                          | 0.00                       |
| INCOME ACCOUNTS                          |        | 468,958.11                  | 413,705.91                  | 514,932.69                  | 558,096.00                  | 538,468.00                    | 522,750.00                 |
| 0400 APPRAISAL DISTRICT                  |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0101 ARMST.CTY. APPRAISAL DISTRICT       | E      | 29,054.30                   | 30,270.91                   | 28,879.08                   | 28,175.93                   | 28,057.00                     | 28,430.00                  |
| APPRAISAL DISTRICT                       |        | 29,054.30                   | 30,270.91                   | 28,879.08                   | 28,175.93                   | 28,057.00                     | 28,430.00                  |
| 0402 MEDICAL                             |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0306 MEDICAL INSURANCE                   | E      | 40,057.46                   | 78,482.56                   | 71,479.50                   | 66,088.38                   | 84,770.00                     | 83,178.00                  |
| 0307 MEDICAL INSURANCE EMPLOYEE REIMBURS | E      |                             |                             |                             |                             | 0.00                          | 2,000.00                   |
| MEDICAL                                  |        | 40,057.46                   | 78,482.56                   | 71,479.50                   | 66,088.38                   | 84,770.00                     | 85,178.00                  |
| 0427 TRANSFERS                           |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0100 TRANSFER TO GENERAL                 | E      |                             |                             | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0101 TRANSFER TO SURPLUS/RESERVES        | E      |                             |                             | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| TRANSFERS                                |        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| LATERAL ROAD FUND                        |        |                             |                             |                             |                             |                               |                            |
| Income Totals                            |        | 468,958.11                  | 413,705.91                  | 514,932.69                  | 558,096.00                  | 538,468.00                    | 522,750.00                 |
| Expense Totals                           |        | 513,864.25                  | 585,656.97                  | 525,895.41                  | 611,461.15                  | 538,468.00                    | 522,750.00                 |

| Account Number<br>and Title                         | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|---|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| REPORTING FUND: 0030 COUNTY RECORDS MANAGEMENT FUND |        |                             |                             |                             |                             |                               |                            |
| 0300 COUNTY REC.MGMT REVENUE                        |        |                             |                             |                             |                             |                               |                            |
| =====   |        |                             |                             |                             |                             |                               |                            |
| 0129 COUNTY CRT.RECORDING & FILING FEES             | I      | 5,443.80                    | 3,008.31                    | 205.00                      | 785.00                      | 6,000.00                      | 7,500.00                   |
| 0131 TEXPOOL INTEREST                               | I      | 0.01                        | 0.81                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| -----   |        |                             |                             |                             |                             |                               |                            |
| COUNTY REC.MGMT REVENUE                             |        | 5,443.81                    | 3,009.12                    | 205.00                      | 785.00                      | 6,000.00                      | 7,500.00                   |
| 0400 EXPENSE  |        |                             |                             |                             |                             |                               |                            |
| =====   |        |                             |                             |                             |                             |                               |                            |
| 0100 P/T CLERK                                      | E      | 1,377.00                    | 1,953.00                    | 4,148.87                    | 4,220.00                    | 4,300.00                      | 5,720.00                   |
| 0200 PAYROLL TAXES                                  | E      | 105.34                      | 149.39                      | 364.14                      | 399.12                      | 400.00                        | 480.00                     |
| 0210 RETIREMENT                                     | E      | 75.55                       | 108.60                      | 0.00                        | 54.60                       | 330.00                        | 415.00                     |
| 0361 RECORDING SUPPLIES                             | E      | 645.18                      | 3,121.90                    | 0.00                        | 233.34                      | 485.00                        | 485.00                     |
| 0401 RECORDING EQUIPMENT                            | E      | 0.00                        | 2,199.41                    | 2,427.89                    | 0.00                        | 485.00                        | 400.00                     |
| -----   |        |                             |                             |                             |                             |                               |                            |
| EXPENSE   |        | 2,203.07                    | 7,532.30                    | 6,940.90                    | 4,907.06                    | 6,000.00                      | 7,500.00                   |
| COUNTY RECORDS MANAGEMENT FUND                      |        |                             |                             |                             |                             |                               |                            |
| Income Totals                                       |        | 5,443.81                    | 3,009.12                    | 205.00                      | 785.00                      | 6,000.00                      | 7,500.00                   |
| Expense Totals                                      |        | 2,203.07                    | 7,532.30                    | 6,940.90                    | 4,907.06                    | 6,000.00                      | 7,500.00                   |

| Account Number<br>and Title                           | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|---|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| -----   |        |                             |                             |                             |                             |                               |                            |
| REPORTING FUND: 0031 DISTRICT RECORDS MANAGEMENT FUND |        |                             |                             |                             |                             |                               |                            |
| 0300 DIST.RECORDING & FILING FEES                     |        |                             |                             |                             |                             |                               |                            |
| =====   |        |                             |                             |                             |                             |                               |                            |
| 0129 DIST.RECORDING & FILING FEES                     | I      | 551.21                      | 575.52                      | 849.03                      | 674.87                      | 5,000.00                      | 5,000.00                   |
| -----   |        |                             |                             |                             |                             |                               |                            |
| DIST.RECORDING & FILING FEES                          |        | 551.21                      | 575.52                      | 849.03                      | 674.87                      | 5,000.00                      | 5,000.00                   |
| 0400 DIST.REC.MGMT EXPENSE                            |        |                             |                             |                             |                             |                               |                            |
| =====   |        |                             |                             |                             |                             |                               |                            |
| 0400 DIST.REC.MGMT RECORDING SUPPLIES                 | E      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 5,000.00                      | 5,000.00                   |
| 0401 DIST.REC.MGMT RECORDING EQUIPMENT                | E      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| -----   |        |                             |                             |                             |                             |                               |                            |
| DIST.REC.MGMT EXPENSE                                 |        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 5,000.00                      | 5,000.00                   |
| DISTRICT RECORDS MANAGEMENT FUND                      |        |                             |                             |                             |                             |                               |                            |
| Income Totals   |        | 551.21                      | 575.52                      | 849.03                      | 674.87                      | 5,000.00                      | 5,000.00                   |
| Expense Totals  |        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 5,000.00                      | 5,000.00                   |

| Account Number<br>and Title       | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|-----------------------------------|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| -----                             |        |                             |                             |                             |                             |                               |                            |
| REPORTING FUND: 0032 ARCHIVE FUND |        |                             |                             |                             |                             |                               |                            |
| 0300 REVENUE                      |        |                             |                             |                             |                             |                               |                            |
| =====                             |        |                             |                             |                             |                             |                               |                            |
| 0129 CIVIL FEES REVENUE           | I      | 4,515.00                    | 4,624.86                    | 8,951.80                    | 12,756.00                   | 8,000.00                      | 9,115.00                   |
| 0130 RECORDS PRESERVATION         | I      | 429.70                      | 2,028.05                    | 1,028.00                    | 712.00                      | 0.00                          | 0.00                       |
| -----                             |        |                             |                             |                             |                             |                               |                            |
| REVENUE                           |        | 4,944.70                    | 6,652.91                    | 9,979.80                    | 13,468.00                   | 8,000.00                      | 9,115.00                   |
| 0400 EXPENDITURES                 |        |                             |                             |                             |                             |                               |                            |
| =====                             |        |                             |                             |                             |                             |                               |                            |
| 0200 PAYROLL TAX                  | E      | 60.93                       | 0.00                        | 0.00                        | 48.96                       | 400.00                        | 480.00                     |
| 0210 RETIREMENT                   | E      | 39.53                       | 0.00                        | 0.00                        | 21.28                       | 330.00                        | 415.00                     |
| 0401 SUPPLIES                     | E      | 0.00                        | 0.00                        | 0.00                        | 3,982.23                    | 2,970.00                      | 2,500.00                   |
| 0402 PART TIME CLERK              | E      | 265.50                      | 0.00                        | 0.00                        | 640.00                      | 4,300.00                      | 5,720.00                   |
| -----                             |        |                             |                             |                             |                             |                               |                            |
| EXPENDITURES                      |        | 365.96                      | 0.00                        | 0.00                        | 4,692.47                    | 8,000.00                      | 9,115.00                   |
| ARCHIVE FUND                      |        |                             |                             |                             |                             |                               |                            |
| Income Totals                     |        | 4,944.70                    | 6,652.91                    | 9,979.80                    | 13,468.00                   | 8,000.00                      | 9,115.00                   |
| Expense Totals                    |        | 365.96                      | 0.00                        | 0.00                        | 4,692.47                    | 8,000.00                      | 9,115.00                   |

| Account Number<br>and Title              | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|--|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| REPORTING FUND: 0033 HAVA ELECTION GRANT |        |                             |                             |                             |                             |                               |                            |
| 0300 HAVA GRANT INCOME                   |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0129 HAVA ELECTION GRANT REVENUE         | I      |                             |                             |                             | 0.00                        | 0.00                          | 0.00                       |
| 0130 HAVA BANK INTEREST                  | I      |                             |                             |                             | 192.72                      | 0.00                          | 0.00                       |
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| HAVA GRANT INCOME                        |        | 0.00                        | 0.00                        | 0.00                        | 192.72                      | 0.00                          | 0.00                       |
| 0400 EXPENDITURES                        |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0401 ELECTION EQUIPMENT/SOFTWARE         | E      |                             |                             |                             | 97,244.63                   | 0.00                          | 0.00                       |
| 0402 BANKING SERVICE FEE                 | E      |                             |                             |                             | 60.15                       | 0.00                          | 0.00                       |
| -----                                    |        |                             |                             |                             |                             |                               |                            |
| EXPENDITURES                             |        | 0.00                        | 0.00                        | 0.00                        | 97,304.78                   | 0.00                          | 0.00                       |
| HAVA ELECTION GRANT                      |        |                             |                             |                             |                             |                               |                            |
| Income Totals                            |        | 0.00                        | 0.00                        | 0.00                        | 192.72                      | 0.00                          | 0.00                       |
| Expense Totals                           |        | 0.00                        | 0.00                        | 0.00                        | 97,304.78                   | 0.00                          | 0.00                       |

| Account Number<br>and Title              | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|--|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| REPORTING FUND: 0040 COURTHOUSE SECURITY |        |                             |                             |                             |                             |                               |                            |
| 0300 INCOME                              |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0129 RECORDING & FILING FEE *JP *CD      | I      | 6,620.03                    | 5,823.26                    | 1,598.31                    | 1,765.94                    | 10,000.00                     | 10,000.00                  |
| INCOME                                   |        | 6,620.03                    | 5,823.26                    | 1,598.31                    | 1,765.94                    | 10,000.00                     | 10,000.00                  |
| 0400 EXPENSE                             |        |                             |                             |                             |                             |                               |                            |
| =====                                    |        |                             |                             |                             |                             |                               |                            |
| 0100 DIST.BALIFF MILEAGE CHARGE          | E      | 409.00                      | 30.00                       | 0.00                        | 0.00                        | 150.00                        | 150.00                     |
| 0200 PAYROLL TAX                         | E      | 52.41                       | 24.64                       | 21.12                       | 24.64                       | 25.00                         | 25.00                      |
| 0210 RETIREMENT                          | E      | 22.54                       | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0361 COURTHOUSE SECURITY ENHANCEMENT     | E      | 403.65                      | 4,409.50                    | 0.00                        | 0.00                        | 9,525.00                      | 9,525.00                   |
| 0362 BALIFF CHARGES                      | E      | 326.00                      | 299.00                      | 253.00                      | 276.00                      | 300.00                        | 300.00                     |
| EXPENSE                                  |        | 1,213.60                    | 4,763.14                    | 274.12                      | 300.64                      | 10,000.00                     | 10,000.00                  |
| COURTHOUSE SECURITY                      |        |                             |                             |                             |                             |                               |                            |
| Income Totals                            |        | 6,620.03                    | 5,823.26                    | 1,598.31                    | 1,765.94                    | 10,000.00                     | 10,000.00                  |
| Expense Totals                           |        | 1,213.60                    | 4,763.14                    | 274.12                      | 300.64                      | 10,000.00                     | 10,000.00                  |

| Account Number<br>and Title                        | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|--|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| REPORTING FUND: 0050 JUSTICE COURT TECHNOLOGY FUND |        |                             |                             |                             |                             |                               |                            |
| 0300 INCOME  |        |                             |                             |                             |                             |                               |                            |
| =====  |        |                             |                             |                             |                             |                               |                            |
| 0100 TECH- TECH FUND FINE FEES *JP                 | I      | 5,830.73                    | 4,834.41                    | 960.71                      | 619.31                      | 10,000.00                     | 3,000.00                   |
| 0151 TAKEN FROM RESERVES                           | I      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0550 MISC INCOME                                   | I      |                             | 685.24-                     | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| -----  |        |                             |                             |                             |                             |                               |                            |
| INCOME   |        | 5,830.73                    | 4,149.17                    | 960.71                      | 619.31                      | 10,000.00                     | 3,000.00                   |
| 0400 EXPENSE                                       |        |                             |                             |                             |                             |                               |                            |
| =====  |        |                             |                             |                             |                             |                               |                            |
| 0450 SUPPLIES                                      | E      | 139.98                      | 0.00                        | 1,054.98                    | 1,275.00                    | 1,500.00                      | 0.00                       |
| 0451 EQUIPMENT                                     | E      | 5,127.36                    | 3,598.38                    | 5,905.08                    | 861.54                      | 3,500.00                      | 0.00                       |
| 0452 TICKET WRITER                                 | E      | 0.00                        | 0.00                        | 2,810.00                    | 2,810.00                    | 0.00                          | 0.00                       |
| 0500 EDUCATION                                     | E      | 5,100.34                    | 3,878.02                    | 940.08                      | 2,676.32                    | 5,000.00                      | 3,000.00                   |
| -----  |        |                             |                             |                             |                             |                               |                            |
| EXPENSE  |        | 10,367.68                   | 7,476.40                    | 10,710.14                   | 7,622.86                    | 10,000.00                     | 3,000.00                   |
| JUSTICE COURT TECHNOLOGY FUND                      |        |                             |                             |                             |                             |                               |                            |
| Income Totals                                      |        | 5,830.73                    | 4,149.17                    | 960.71                      | 619.31                      | 10,000.00                     | 3,000.00                   |
| Expense Totals                                     |        | 10,367.68                   | 7,476.40                    | 10,710.14                   | 7,622.86                    | 10,000.00                     | 3,000.00                   |

| Account Number<br>and Title             | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|---|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| REPORTING FUND: 0051 CLAUDE CEMETERY    |        |                             |                             |                             |                             |                               |                            |
| 0300 INCOME                             |        |                             |                             |                             |                             |                               |                            |
| =====                                   |        |                             |                             |                             |                             |                               |                            |
| 0100 CEMETERY CHECKING ACCOUNT INTEREST | I      | 0.00                        | 3,573.39                    | 1,255.72                    | 773.47                      | 500.00                        | 500.00                     |
| 0101 CD INTEREST                        | I      | 0.00                        | 4,170.93                    | 1,987.50                    | 1,987.50                    | 1,987.50                      | 1,983.00                   |
| 0102 LAND/LOT SALES                     | I      | 0.00                        | 1,400.00                    | 2,700.00                    | 5,700.00                    | 0.00                          | 0.00                       |
| 0103 SETTING FEES                       | I      | 0.00                        | 160.00                      | 560.00                      | 120.00                      | 300.00                        | 0.00                       |
| 0104 DONATIONS                          | I      | 0.00                        | 45,698.97                   | 3,065.00                    | 15,000.00                   | 15,000.00                     | 13,500.00                  |
| 0999 TRANSFERS IN                       | I      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| INCOME                                  |        | 0.00                        | 55,003.29                   | 9,568.22                    | 23,580.97                   | 17,787.50                     | 15,983.00                  |
| 0400 EXPENSES                           |        |                             |                             |                             |                             |                               |                            |
| =====                                   |        |                             |                             |                             |                             |                               |                            |
| 0101 SEXTON (CHRIS)                     | E      | 0.00                        | 6,901.46                    | 5,342.84                    | 5,624.04                    | 5,625.00                      | 5,625.00                   |
| 0102 SUMMER PART-TIME WORK              | E      | 0.00                        | 810.00                      | 810.00                      | 2,675.00                    | 0.00                          | 0.00                       |
| 0103 PAYROLL CEMETERY HELP              | E      | 284.02                      | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0104 LABOR CEMETERY HELP                | E      | 0.00                        | 142.78                      | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0200 PAYROLL TAXES                      | E      |                             | 632.59                      | 430.32                      | 706.69                      | 450.00                        | 471.00                     |
| 0210 RETIREMENT                         | E      |                             | 334.73                      | 1,097.05                    | 329.12                      | 435.00                        | 407.00                     |
| 0500 SUPPLIES / MISC                    | E      |                             | 312.49                      | 142.40                      | 249.24                      | 300.00                        | 0.00                       |
| 0501 EQUIPMENT / REPAIR                 | E      |                             | 1,702.33                    | 107.70                      | 4,462.51                    | 1,512.50                      | 0.00                       |
| 0502 CEMETERY MAINTENANCE               | E      |                             |                             |                             | 383.46                      | 400.00                        | 400.00                     |
| 0503 MILEAGE REIMBURSEMENT              | E      |                             | 104.40                      | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0504 CEMETERY MOWING                    | E      |                             |                             |                             | 4,500.00                    | 9,000.00                      | 9,000.00                   |
| 0505 CEMETERY TREE CARE                 | E      |                             |                             |                             |                             | 0.00                          | 0.00                       |
| 0600 80% LOT BUY-BACK                   | E      |                             |                             | 240.00                      | 0.00                        | 0.00                          | 0.00                       |
| 0800 CEMETERY BANK SERVICE FEES         | E      |                             | 168.89                      | 181.95                      | 188.50                      | 65.00                         | 80.00                      |
| 0999 TRANSFERS OUT                      | E      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| EXPENSES                                |        | 284.02                      | 11,109.67                   | 6,732.26                    | 19,118.56                   | 17,787.50                     | 15,983.00                  |
| CLAUDE CEMETERY                         |        |                             |                             |                             |                             |                               |                            |
| Income Totals                           |        | 0.00                        | 55,003.29                   | 9,568.22                    | 23,580.97                   | 17,787.50                     | 15,983.00                  |
| Expense Totals                          |        | 284.02                      | 11,109.67                   | 6,732.26                    | 19,118.56                   | 17,787.50                     | 15,983.00                  |

| Account Number<br>and Title                     | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|---|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| -----   |        |                             |                             |                             |                             |                               |                            |
| REPORTING FUND: 0052 AC FIRE STATION (AIP) ACES |        |                             |                             |                             |                             |                               |                            |
| 0300 INCOME ACCOUNTS                            |        |                             |                             |                             |                             |                               |                            |
| =====   |        |                             |                             |                             |                             |                               |                            |
| 0105 CAPITAL CONTRIBUTION (AIP)                 | I      |                             | 432,000.00-                 | 48,000.00                   | 0.00                        | 0.00                          | 0.00                       |
| 0106 BANKING INTEREST                           | I      |                             | 671.09-                     | 572.98                      | 44.29                       | 0.00                          | 0.00                       |
| -----   |        |                             |                             |                             |                             |                               |                            |
| INCOME ACCOUNTS                                 |        | 0.00                        | 432,671.09-                 | 48,572.98                   | 44.29                       | 0.00                          | 0.00                       |
| 0400 EXPENSES                                   |        |                             |                             |                             |                             |                               |                            |
| =====   |        |                             |                             |                             |                             |                               |                            |
| 0401 CONTRUCTION EXPENSE                        | E      |                             | 150,099.75                  | 303,147.31                  | 0.00                        | 0.00                          | 0.00                       |
| 0402 MISCELLANEOUS EXPENSE                      | E      |                             | 159.00                      | 5,606.16                    | 0.00                        | 0.00                          | 0.00                       |
| 0405 BANKING SERVICE FEES                       | E      |                             | 16.10                       | 66.45                       | 40.15                       | 0.00                          | 0.00                       |
| -----   |        |                             |                             |                             |                             |                               |                            |
| EXPENSES  |        | 0.00                        | 150,274.85                  | 308,819.92                  | 40.15                       | 0.00                          | 0.00                       |
| AC FIRE STATION (AIP) ACES                      |        |                             |                             |                             |                             |                               |                            |
| Income Totals                                   |        | 0.00                        | 432,671.09-                 | 48,572.98                   | 44.29                       | 0.00                          | 0.00                       |
| Expense Totals                                  |        | 0.00                        | 150,274.85                  | 308,819.92                  | 40.15                       | 0.00                          | 0.00                       |

| Account Number<br>and Title                            | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|--|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| -----  |        |                             |                             |                             |                             |                               |                            |
| REPORTING FUND: 0055 EMERGENCY MANAGEMENT SYSTEM (AIP) |        |                             |                             |                             |                             |                               |                            |
| 0380 REVENUE/BUDGET/REIMBURSEMENT                      |        |                             |                             |                             |                             |                               |                            |
| =====  |        |                             |                             |                             |                             |                               |                            |
| 0102 AGREEMENT IN PRINCIPAL/PANTEX/SECO                | I      |                             |                             | 0.00                        | 169,301.78                  | 106,001.00                    | 0.00                       |
| -----  |        |                             |                             |                             |                             |                               |                            |
| REVENUE/BUDGET/REIMBURSEMENT                           |        | 0.00                        | 0.00                        | 0.00                        | 169,301.78                  | 106,001.00                    | 0.00                       |
| 0417 EMERGENCY MANAGEMENT EXPENSES                     |        |                             |                             |                             |                             |                               |                            |
| =====  |        |                             |                             |                             |                             |                               |                            |
| 0100 EMC Salary (02)                                   | E      |                             |                             | 0.00                        | 39,000.00                   | 43,680.00                     | 0.00                       |
| 0200 PAYROLL TAX (03)                                  | E      |                             |                             | 0.00                        | 2,983.50                    | 3,341.52                      | 0.00                       |
| 0210 RETIREMENT (03)                                   | E      |                             |                             | 0.00                        | 2,382.98                    | 3,098.56                      | 0.00                       |
| 0220 MEDICAL INSURANCE (03)                            | E      |                             |                             | 0.00                        | 11,462.52                   | 12,109.92                     | 0.00                       |
| 0300 EDUCATION & TRAVEL (05)                           | E      |                             |                             | 0.00                        | 2,087.92                    | 6,000.00                      | 0.00                       |
| 0500 SUPPLIES & MATERIALS (06)                         | E      |                             |                             | 0.00                        | 53,396.80                   | 12,771.00                     | 0.00                       |
| 0505 DIRECT OPERATING EXPENSES (09)                    | E      |                             |                             | 0.00                        | 36,519.40                   | 25,000.00                     | 0.00                       |
| -----  |        |                             |                             |                             |                             |                               |                            |
| EMERGENCY MANAGEMENT EXPENSES                          |        | 0.00                        | 0.00                        | 0.00                        | 147,833.12                  | 106,001.00                    | 0.00                       |
| EMERGENCY MANAGEMENT SYSTEM (AIP)                      |        |                             |                             |                             |                             |                               |                            |
| Income Totals  |        | 0.00                        | 0.00                        | 0.00                        | 169,301.78                  | 106,001.00                    | 0.00                       |
| Expense Totals   |        | 0.00                        | 0.00                        | 0.00                        | 147,833.12                  | 106,001.00                    | 0.00                       |



| Account Number<br>and Title           | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|---------------------------------------|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| REPORTING FUND: 0060 JAIL RESTORATION |        |                             |                             |                             |                             |                               |                            |
| 0300 JAIL REPAIRS                     |        |                             |                             |                             |                             |                               |                            |
| =====                                 |        |                             |                             |                             |                             |                               |                            |
| 0101 INTEREST CKG ACCT                | I      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0110 FUNDS DEDICATED                  | I      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| -----                                 |        |                             |                             |                             |                             |                               |                            |
| JAIL REPAIRS                          |        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0400 JAIL REPAIRS                     |        |                             |                             |                             |                             |                               |                            |
| =====                                 |        |                             |                             |                             |                             |                               |                            |
| 0101 BANK CHARGES                     | E      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0102 REPAIRS                          | E      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0103 AIRTIME COP SINC                 | E      | 2,832.58                    | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| -----                                 |        |                             |                             |                             |                             |                               |                            |
| JAIL REPAIRS                          |        | 2,832.58                    | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| JAIL RESTORATION                      |        |                             |                             |                             |                             |                               |                            |
| Income Totals                         |        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| Expense Totals                        |        | 2,832.58                    | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |

| Account Number<br>and Title                     | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|---|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| REPORTING FUND: 0061 LEOSE FUND FOR LE USE ONLY |        |                             |                             |                             |                             |                               |                            |
| 0300 LEOSE INCOME                               |        |                             |                             |                             |                             |                               |                            |
| =====   |        |                             |                             |                             |                             |                               |                            |
| 0100 LEOSE PEACE OFFICER REVENUE                | I      | 0.00                        | 0.00                        | 0.00                        | 987.11                      | 0.00                          | 0.00                       |
| -----   |        |                             |                             |                             |                             |                               |                            |
| LEOSE INCOME                                    |        | 0.00                        | 0.00                        | 0.00                        | 987.11                      | 0.00                          | 0.00                       |
| 0400 LEOSE EXPENSES                             |        |                             |                             |                             |                             |                               |                            |
| =====   |        |                             |                             |                             |                             |                               |                            |
| 0100 LEOSE EXPENSES                             | E      |                             |                             |                             | 4,019.19                    | 0.00                          | 0.00                       |
| -----   |        |                             |                             |                             |                             |                               |                            |
| LEOSE EXPENSES                                  |        | 0.00                        | 0.00                        | 0.00                        | 4,019.19                    | 0.00                          | 0.00                       |
| LEOSE FUND FOR LE USE ONLY                      |        |                             |                             |                             |                             |                               |                            |
| Income Totals                                   |        | 0.00                        | 0.00                        | 0.00                        | 987.11                      | 0.00                          | 0.00                       |
| Expense Totals                                  |        | 0.00                        | 0.00                        | 0.00                        | 4,019.19                    | 0.00                          | 0.00                       |



| Account Number<br>and Title     | T<br>C | Actual Exper<br>YEAR - 2018 | Actual Exper<br>YEAR - 2019 | Actual Exper<br>YEAR - 2020 | Actual Exper<br>YEAR - 2021 | Amended Budget<br>YEAR - 2022 | Prop Budget<br>YEAR - 2023 |
|---------------------------------|--------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| REPORTING FUND: 0063 COMMISSARY |        |                             |                             |                             |                             |                               |                            |
| 0300 INCOME                     |        |                             |                             |                             |                             |                               |                            |
| =====                           |        |                             |                             |                             |                             |                               |                            |
| 0301 FUND BALANCE               | I      | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| -----                           |        |                             |                             |                             |                             |                               |                            |
| INCOME                          |        | 0.00                        | 0.00                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| 0400 REVENUE                    |        |                             |                             |                             |                             |                               |                            |
| =====                           |        |                             |                             |                             |                             |                               |                            |
| 0401 SALES REVENUE              | I      | 2,184.80                    | 2,748.57                    | 65.00                       | 0.00                        | 0.00                          | 0.00                       |
| 0402 INTEREST                   | I      | 0.00                        | 8.56                        | 0.00                        | 0.00                        | 0.00                          | 0.00                       |
| -----                           |        |                             |                             |                             |                             |                               |                            |
| REVENUE                         |        | 2,184.80                    | 2,757.13                    | 65.00                       | 0.00                        | 0.00                          | 0.00                       |
| 0500 EXPENSES                   |        |                             |                             |                             |                             |                               |                            |
| =====                           |        |                             |                             |                             |                             |                               |                            |
| 0501 COMMISSARY EXPENSE         | E      | 1,317.52                    | 2,211.59                    | 2,914.91                    | 0.00                        | 0.00                          | 0.00                       |
| 0502 DUE TO INMATE TRUST        | E      |                             |                             | 2,513.57-                   | 0.00                        | 0.00                          | 0.00                       |
| -----                           |        |                             |                             |                             |                             |                               |                            |
| EXPENSES                        |        | 1,317.52                    | 2,211.59                    | 401.34                      | 0.00                        | 0.00                          | 0.00                       |
| COMMISSARY                      |        |                             |                             |                             |                             |                               |                            |
| Income Totals                   |        | 2,184.80                    | 2,757.13                    | 65.00                       | 0.00                        | 0.00                          | 0.00                       |
| Expense Totals                  |        | 1,317.52                    | 2,211.59                    | 401.34                      | 0.00                        | 0.00                          | 0.00                       |







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Account Number                                    T    Actual Exper    Actual Exper    Actual Exper    Actual Exper    Amended Budget    Prop Budget  
and Title    C    YEAR - 2018    YEAR - 2019    YEAR - 2020    YEAR - 2021    YEAR - 2022    YEAR - 2023  
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REPORTING FUND: 9999 REPORT TOTALS

REPORT TOTALS

|                |  |              |              |              |              |              |              |
|----------------|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Income Totals  |  | 1,982,393.13 | 1,469,870.13 | 2,080,786.94 | 2,576,213.08 | 2,429,599.50 | 2,236,680.00 |
| Expense Totals |  | 1,848,594.58 | 2,133,746.80 | 2,135,516.22 | 2,383,409.85 | 2,429,599.50 | 2,236,680.00 |

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Armstrong Co

Taxing Unit Name

Phone (area code and number)

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.   | <b>2021 total taxable value.</b> 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). <sup>1</sup> | \$ 253,928,210     |
| 2.   | <b>2021 tax ceilings.</b> 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. <sup>2</sup>   | \$ 0               |
| 3.   | <b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.   | \$ 253,928,210     |
| 4.   | <b>2021 total adopted tax rate.</b>  | \$ 0.405205 /\$100 |
| 5.   | <b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b><br>A. Original 2021 ARB values: ..... \$ 0<br>B. 2021 values resulting from final court decisions: ..... - \$ 0<br>C. 2021 value loss. Subtract B from A. <sup>3</sup>   | \$ 0               |
| 6.   | <b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b><br>A. 2021 ARB certified value: ..... \$ 0<br>B. 2021 disputed value: ..... - \$ 0<br>C. 2021 undisputed value. Subtract B from A. <sup>4</sup>  | \$ 0               |
| 7.   | <b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.   | \$ 0               |

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)

| Line | No-New Revenue Tax Rate Worksheet   | Amount/Rate    |
|------|---|----------------|
| 8.   | <b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.  | \$ 253,928,210 |
| 9.   | <b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>  | \$ 0           |
| 10.  | <p><b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> 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.</p> <p><b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 82,740</p> <p><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 310,840</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>   | \$ 393,580     |
| 11.  | <p><b>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.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p><b>A. 2021 market value:</b>..... \$ 0</p> <p><b>B. 2022 productivity or special appraised value:</b>..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>   | \$ 0           |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.  | \$ 393,580     |
| 13.  | <b>2021 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.   | \$ 0           |
| 14.  | <b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.  | \$ 253,534,630 |
| 15.  | <b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.  | \$ 1,027,334   |
| 16.  | <b>Taxes refunded for years preceding tax year 2021.</b> 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. <sup>9</sup>  | \$ 0           |
| 17.  | <b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>   | \$ 1,027,334   |
| 18.  | <p><b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> 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.<sup>11</sup></p> <p><b>A. Certified values:</b>..... \$ 251,025,410</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 14,722,950</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p><b>D. Tax increment financing:</b> 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.<sup>12</sup>..... - \$ 0</p> <p><b>E. Total 2022 value.</b> Add A and B, then subtract C and D.</p> | \$ 265,748,360 |

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

| Line | No-New-Revenue Tax Rate Worksheet  | Amount/Rate       |
|------|--|-------------------|
| 19.  | <b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>  |                   |
|      | <b>A. 2022 taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ _____ 0  |                   |
|      | <b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ _____ 0 |                   |
|      | <b>C. Total value under protest or not certified.</b> Add A and B.   | \$ _____ 0        |
| 20.  | <b>2022 tax ceilings.</b> 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. <sup>16</sup>  | \$ _____ 0        |
| 21.  | <b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>  | \$ 265,748,360    |
| 22.  | <b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>   | \$ _____ 0        |
| 23.  | <b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>   | \$ _____ 0        |
| 24.  | <b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.   | \$ _____ 0        |
| 25.  | <b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.   | \$ 265,748,360    |
| 26.  | <b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>   | \$ 0.386581/\$100 |
| 27.  | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>  | \$ 0.386581/\$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.  | <b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.   | \$ 0.405205/\$100 |
| 29.  | <b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 253,928,210    |

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

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate        |
|------|---|--------------------|
| 30.  | <b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100   | \$ 1,028,929       |
| 31.  | <p><b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. .... + \$ 0</p> <p><b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 0</p> <p><b>E. Add Line 30 to 31D.</b></p> | \$ 1,028,929       |
| 32.  | <b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 265,748,360     |
| 33.  | <b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.  | \$ 0.387181 /\$100 |
| 34.  | <p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup></p> <p><b>A. 2022 state criminal justice mandate.</b> 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. \$ 920</p> <p><b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.000346 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>  | \$ 0.000346 /\$100 |
| 35.  | <p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup></p> <p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ 0</p> <p><b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>   | \$ 0 /\$100        |

<sup>23</sup> [Reserved for expansion]  
<sup>24</sup> Tex. Tax Code § 26.044  
<sup>25</sup> Tex. Tax Code § 26.041

| Line | Voter Approval Tax Rate Worksheet   | Amount/Rate             |
|------|---|-------------------------|
| 36.  | <p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose . . . . . \$ _____ 0</p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ _____ 0/\$100        |
| 37.  | <p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . . \$ _____ 0</p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>   | \$ _____ 0/\$100        |
| 38.  | <p><b>Rate adjustment for defunding municipality.</b> 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><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ _____ 0</p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>  | \$ _____ 0/\$100        |
| 39.  | <p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>  | \$ _____ 0.387527/\$100 |
| 40.  | <p><b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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 . . . . . \$ _____ 78,068</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ _____ 0.029376/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>  | \$ _____ 0.416903/\$100 |
| 41.  | <p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>   | \$ _____ 0.431494/\$100 |

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate                     |
|------|---|---------------------------------|
| D41. | <p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>   | <p>\$ _____ /\$100</p>          |
| 42.  | <p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> 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.<sup>28</sup></p> <p>Enter debt amount ..... \$ _____ 0</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ _____ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ _____ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p> | <p>\$ _____ 0</p>               |
| 43.  | <p><b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector.<sup>29</sup></p>   | <p>\$ _____ 0</p>               |
| 44.  | <p><b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.</p>   | <p>\$ _____ 0</p>               |
| 45.  | <p><b>2022 anticipated collection rate.</b></p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.<sup>30</sup> ..... _____ 99.00 %</p> <p>B. Enter the 2021 actual collection rate. .... _____ 99.15 %</p> <p>C. Enter the 2020 actual collection rate. .... _____ 99.02 %</p> <p>D. Enter the 2019 actual collection rate. .... _____ 80.06 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>   | <p>_____ 99.00 %</p>            |
| 46.  | <p><b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.</p>   | <p>\$ _____ 0</p>               |
| 47.  | <p><b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>  | <p>\$ _____ 265,748,360</p>     |
| 48.  | <p><b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>  | <p>\$ _____ 0 /\$100</p>        |
| 49.  | <p><b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.</p>  | <p>\$ _____ 0.431494 /\$100</p> |
| D49. | <p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>  | <p>\$ _____ /\$100</p>          |

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

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate        |
|------|---|--------------------|
| 50.  | <b>COUNTIES ONLY.</b> 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. | \$ 0.000000 /\$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.  | <b>Taxable Sales.</b> 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. <sup>32</sup> 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.  | <b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup><br><br><b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup><br>- or -<br><b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ 78,068          |
| 53.  | <b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 265,748,360     |
| 54.  | <b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.   | \$ 0.029377 /\$100 |
| 55.  | <b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 0.386581 /\$100 |
| 56.  | <b>2022 NNR tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.  | \$ 0.386581 /\$100 |
| 57.  | <b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .   | \$ 0.431494 /\$100 |
| 58.  | <b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.  | \$ 0.402117 /\$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.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup> | \$ 0               |
| 60.  | <b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 265,748,360     |
| 61.  | <b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.   | \$ 0 /\$100        |
| 62.  | <b>2022 voter-approval tax rate, adjusted for pollution control.</b> 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).                              | \$ 0.402117 /\$100 |

<sup>32</sup> Tex. Tax Code § 26.041(d)  
<sup>33</sup> Tex. Tax Code § 26.041(i)  
<sup>34</sup> Tex. Tax Code § 26.041(d)  
<sup>35</sup> Tex. Tax Code § 26.04(c)  
<sup>36</sup> Tex. Tax Code § 26.04(c)  
<sup>37</sup> Tex. Tax Code § 26.045(d)  
<sup>38</sup> 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.<sup>39</sup> 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;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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

| Line | Unused Increment Rate Worksheet  | Amount/Rate       |
|------|--|-------------------|
| 63.  | <b>2021 unused increment rate.</b> 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/\$100  |
| 64.  | <b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.  | \$ _____ 0/\$100  |
| 65.  | <b>2019 unused increment rate.</b> 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.  | <b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.  | \$ _____ 0/\$100  |
| 67.  | <b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line S8 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control). | \$ 0.402117/\$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.<sup>44</sup>

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.<sup>45</sup>

| Line | De Minimis Rate Worksheet  | Amount/Rate       |
|------|--|-------------------|
| 68.  | <b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> | \$ 0.387527/\$100 |
| 69.  | <b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .         | \$ 265,748,360    |
| 70.  | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.                 | \$ 0.188147/\$100 |
| 71.  | <b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .                   | \$ _____ 0/\$100  |
| 72.  | <b>De minimis rate.</b> Add Lines 68, 70 and 71.   | \$ 0.575674/\$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.<sup>46</sup>

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.<sup>47</sup>

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.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

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

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(b-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> 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.  | <b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ <u>0.405205</u> / \$100 |
| 74.  | <b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.<br>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.<br>- or -<br>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. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet.<br>- or -<br>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. | \$ <u>0</u> / \$100        |
| 75.  | <b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.   | \$ <u>0.405205</u> / \$100 |
| 76.  | <b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ <u>253,534,630</u>      |
| 77.  | <b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.   | \$ <u>1,027,334</u>        |
| 78.  | <b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ <u>265,748,360</u>      |
| 79.  | <b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>  | \$ <u>0</u> / \$100        |
| 80.  | <b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line S0 (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).   | \$ <u>0.402117</u> / \$100 |

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

|  |                            |
|--|----------------------------|
| <b>No-new-revenue tax rate.</b> .....  | \$ <u>0.386581</u> / \$100 |
| As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>  |                            |
| <b>Voter-approval tax rate.</b> .....  | \$ <u>0.402117</u> / \$100 |
| As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>27</u> |                            |
| <b>De minimis rate.</b> .....  | \$ <u>0.575674</u> / \$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. <sup>50</sup>

**print here** → Marissa Clement, RPA, RTA  
 Printed Name of Taxing Unit Representative

**sign here** → Marissa Clement  
 Taxing Unit Representative

07/27/22  
 Date

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

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Armstrong County R&B

Taxing Unit Name

Phone (area code and number)

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.   | <b>2021 total taxable value.</b> 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). <sup>1</sup> | \$ 238,541,100     |
| 2.   | <b>2021 tax ceilings.</b> 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. <sup>2</sup>   | \$ 0               |
| 3.   | <b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.   | \$ 238,541,100     |
| 4.   | <b>2021 total adopted tax rate.</b>  | \$ 0.181854 /\$100 |
| 5.   | <b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>  |                    |
|      | A. Original 2021 ARB values: .....   | \$ 0               |
|      | B. 2021 values resulting from final court decisions: .....   | -\$ 0              |
|      | C. 2021 value loss. Subtract B from A. <sup>3</sup>  | \$ 0               |
| 6.   | <b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>  |                    |
|      | A. 2021 ARB certified value: .....   | \$ 0               |
|      | B. 2021 disputed value: .....  | -\$ 0              |
|      | C. 2021 undisputed value. Subtract B from A. <sup>4</sup>  | \$ 0               |
| 7.   | <b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.   | \$ 0               |

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet   | Amount/Rate    |
|------|---|----------------|
| 8.   | <b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.  | \$ 238,541,100 |
| 9.   | <b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>  | \$ 0           |
| 10.  | <b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> 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.<br><b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 82,740<br><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 265,840<br><b>C. Value loss.</b> Add A and B. <sup>6</sup>   | \$ 348,580     |
| 11.  | <b>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.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.<br><b>A. 2021 market value:</b> ..... \$ 0<br><b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0<br><b>C. Value loss.</b> Subtract B from A. <sup>7</sup>   | \$ 0           |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.  | \$ 348,580     |
| 13.  | <b>2021 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.   | \$ 0           |
| 14.  | <b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.  | \$ 238,192,520 |
| 15.  | <b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.  | \$ 433,162     |
| 16.  | <b>Taxes refunded for years preceding tax year 2021.</b> 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. <sup>9</sup>  | \$ 0           |
| 17.  | <b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>   | \$ 433,162     |
| 18.  | <b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> 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. <sup>11</sup><br><b>A. Certified values:</b> ..... \$ 250,233,410<br><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 0<br><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0<br><b>D. Tax increment financing:</b> 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. <sup>12</sup> ..... - \$ 0<br><b>E. Total 2022 value.</b> Add A and B, then subtract C and D. | \$ 250,233,410 |

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

| Line | No-New-Revenue Tax Rate Worksheet   | Amount/Rate             |
|------|---|-------------------------|
| 19.  | <b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup><br><b>A. 2022 taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ _____ 0<br><b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ _____ 0<br><b>C. Total value under protest or not certified.</b> Add A and B. \$ _____ 0 |                         |
| 20.  | <b>2022 tax ceilings.</b> 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. <sup>16</sup>   | \$ _____ 0              |
| 21.  | <b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>   | \$ _____ 250,233,410    |
| 22.  | <b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>  | \$ _____ 0              |
| 23.  | <b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>  | \$ _____ 2,141,450      |
| 24.  | <b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.  | \$ _____ 2,141,450      |
| 25.  | <b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.  | \$ _____ 248,091,960    |
| 26.  | <b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>  | \$ _____ 0.174597/\$100 |
| 27.  | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>   | \$ _____ 0.174597/\$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.  | <b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.   | \$ _____ 0.181854/\$100 |
| 29.  | <b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ 238,541,100    |

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

| Line | Voter Approval Tax Rate Worksheet  | Amount/Rate       |
|------|--|-------------------|
| 30.  | <b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100  | \$ 433,796        |
| 31.  | <b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b><br><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> 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<br><b>B. 2021 taxes in TIF.</b> 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<br><b>C. 2021 transferred function.</b> 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<br><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 0<br><b>E. Add Line 30 to 31D.</b> | \$ 433,796        |
| 32.  | <b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 248,091,960    |
| 33.  | <b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.   | \$ 0.174852/\$100 |
| 34.  | <b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup><br><b>A. 2022 state criminal justice mandate.</b> 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<br><b>B. 2021 state criminal justice mandate.</b> 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<br><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0/\$100<br><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>  | \$ 0/\$100        |
| 35.  | <b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup><br><b>A. 2022 indigent health care expenditures.</b> 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<br><b>B. 2021 indigent health care expenditures.</b> 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<br><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.000000/\$100<br><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>  | \$ 0/\$100        |

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.0441

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate        |
|------|---|--------------------|
| 36.  | <p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose . . . . . \$ _____ 0</p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ _____ 0/\$100   |
| 37.  | <p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . . \$ _____ 0</p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>   | \$ _____ 0/\$100   |
| 38.  | <p><b>Rate adjustment for defunding municipality.</b> 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><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ _____ 0</p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>  | \$ _____ 0/\$100   |
| 39.  | <p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>  | \$ 0.174852 /\$100 |
| 40.  | <p><b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ _____ 0/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>  | \$ 0.174852 /\$100 |
| 41.  | <p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>   | \$ 0.180971 /\$100 |

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate              |
|------|---|--------------------------|
| D41. | <p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>   | \$ _____ /\$100          |
| 42.  | <p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> 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.<sup>28</sup></p> <p>Enter debt amount ..... \$ _____ 0</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt ..... - \$ _____ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ _____ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p> | \$ _____ 0               |
| 43.  | <b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>   | \$ _____ 0               |
| 44.  | <b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.  | \$ _____ 0               |
| 45.  | <p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector.<sup>30</sup> ..... _____ 99.00 %</p> <p><b>B.</b> Enter the 2021 actual collection rate ..... _____ 99.16 %</p> <p><b>C.</b> Enter the 2020 actual collection rate ..... _____ 99.02 %</p> <p><b>D.</b> Enter the 2019 actual collection rate ..... _____ 80.00 %</p> <p><b>E.</b> 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%.<sup>31</sup></p>  | _____ 99.00 %            |
| 46.  | <b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.  | \$ _____ 0               |
| 47.  | <b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ _____ 250,233,410     |
| 48.  | <b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.   | \$ _____ 0 /\$100        |
| 49.  | <b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.   | \$ _____ 0.180971 /\$100 |
| D49. | <p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>  | \$ _____ /\$100          |

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

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate               |
|------|---|---------------------------|
| 50.  | <b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate. | \$ <u>0.000000</u> /\$100 |

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

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

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

| Line | Additional Sales and Use Tax Worksheet  | Amount/Rate               |
|------|---|---------------------------|
| 51.  | <b>Taxable Sales.</b> 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. <sup>32</sup> 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.  | \$ <u>0</u>               |
| 52.  | <b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup><br><br><b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup><br><b>- or -</b><br><b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ <u>0</u>               |
| 53.  | <b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ <u>250,233,410</u>     |
| 54.  | <b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.  | \$ <u>0</u> /\$100        |
| 55.  | <b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ <u>0.174597</u> /\$100 |
| 56.  | <b>2022 NNR tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.   | \$ <u>0.174597</u> /\$100 |
| 57.  | <b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .  | \$ <u>0.180971</u> /\$100 |
| 58.  | <b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.   | \$ <u>0.180971</u> /\$100 |

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

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

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

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet  | Amount/Rate               |
|------|--|---------------------------|
| 59.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup> | \$ <u>0</u>               |
| 60.  | <b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ <u>250,233,410</u>     |
| 61.  | <b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.   | \$ <u>0</u> /\$100        |
| 62.  | <b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).                              | \$ <u>0.180971</u> /\$100 |

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

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> 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;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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

| Line | Unused Increment Rate Worksheet  | Amount/Rate             |
|------|--|-------------------------|
| 63.  | <b>2021 unused increment rate.</b> 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/\$100        |
| 64.  | <b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.  | \$ _____ 0/\$100        |
| 65.  | <b>2019 unused increment rate.</b> 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.  | <b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.  | \$ _____ 0/\$100        |
| 67.  | <b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> 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). | \$ _____ 0.180971/\$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.<sup>44</sup>

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.<sup>45</sup>

| Line | De Minimis Rate Worksheet  | Amount/Rate             |
|------|--|-------------------------|
| 68.  | <b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> | \$ _____ 0.174852/\$100 |
| 69.  | <b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .         | \$ _____ 250,233,410    |
| 70.  | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.                 | \$ _____ 0.199813/\$100 |
| 71.  | <b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .                   | \$ _____ 0/\$100        |
| 72.  | <b>De minimis rate.</b> Add Lines 68, 70 and 71.   | \$ _____ 0.374665/\$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.<sup>46</sup>

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.<sup>47</sup>

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.

<sup>39</sup> Tex. Tax Code § 26.013(a)  
<sup>40</sup> Tex. Tax Code § 26.013(c)  
<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)  
<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022  
<sup>43</sup> Tex. Tax Code § 26.063(a)(1)  
<sup>44</sup> Tex. Tax Code § 26.012(B-a)  
<sup>45</sup> Tex. Tax Code § 26.063(a)(1)  
<sup>46</sup> Tex. Tax Code § 26.042(b)  
<sup>47</sup> 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.  | <b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 0.181854/\$100 |
| 74.  | <b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.<br><br>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.<br>- or -<br>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. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet.<br>- or -<br>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.  | <b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.   | \$ 0.181854/\$100 |
| 76.  | <b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 238,192,520    |
| 77.  | <b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.   | \$ 433,162        |
| 78.  | <b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 248,091,960    |
| 79.  | <b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>  | \$ 0/\$100        |
| 80.  | <b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> 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).   | \$ 0.180971/\$100 |

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.174597/\$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.** ..... \$ 0.180971/\$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: 27
- De minimis rate.** ..... \$ 0.374665/\$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. <sup>50</sup>

**print here** → Marissa Clement, RPA, RTA  
Printed Name of Taxing Unit Representative

**sign here** → Marissa Clement, RPA, RTA  
Taxing Unit Representative

07/27/22  
Date

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