



TRUDY MCGILL
RUSK COUNTY CLERK

FILED FOR RECORD
RUSK COUNTY, TEXAS
2023 DEC 13 AM 9:08

Statement Required by Texas Senate Bill 656
83rd Regular Legislative Session and
Texas Local Government Code Sec. 111.008 & 111.009

1. This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,665,711.05, which is an 7.37936 percentage increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$564,498.34.
2. The record vote of each member of the Commissioners' Court by name voting on the adoption of the budget.

<u>NAME</u>	<u>VOTE</u>
Joel Hale, County Judge	Yes
Randy Gaut, Pct. 1 Commissioner	Yes
Robert Kuykendall, Pct. 2 Commissioner	Yes
Greg Gibson, Pct. 3 Commissioner	Yes
Bennie Whitworth, Pct. 4 Commissioner	Yes

3. Rusk County Property tax rates adopted or calculated for 2021 and 2022.

<u>RATE</u>	<u>2022</u>	<u>2023</u>
Property Tax Rate	.556184	.513906
No-New Revenue Tax Rate	.554235	.494787
No-New Revenue Maintenance & Operations Tax Rate	.532316	.507995
Voter-Approval Tax Rate	.556184	.513906
Debt Rate	.000000	.000000

4. The amount of bonds and other debt obligations owed by Rusk County is \$0.00.

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TAX RATE CALCULATION WORKSHEETS

BUDGET CERTIFICATE

**BUDGET OF RUSK COUNTY, HENDERSON, TEXAS
BUDGET YEAR FROM JANUARY 1, 2024 TO DECEMBER 31, 2024**

STATE OF TEXAS

COUNTY OF RUSK:

WE, **JOEL HALE**, COUNTY JUDGE AND **REAGAN MCCAULEY**, COUNTY AUDITOR, OF RUSK COUNTY, TEXAS DO HEREBY CERTIFY THAT THE ATTACHED BUDGET IS A TRUE AND CORRECT COPY OF THE BUDGET OF RUSK COUNTY, TEXAS AS PASSED AND APPROVED BY THE COMMISSIONERS COURT OF SAID COUNTY ON THE 5th DAY OF SEPTEMBER 2023, AS THE SAME APPEARS ON FILE THE OFFICE OF THE COUNTY CLERK OF SAID COUNTY.



JOEL HALE, COUNTY JUDGE



REAGAN MCCAULEY, COUNTY AUDITOR

**SUBSCRIBED AND SWORN TO BEFORE ME, THE UNDERSIGNED
AUTHORITY THIS THE 12th DAY OF December 2023.**



TRUDY MCGILL, COUNTY CLERK

Tax Rate Funds

County-Wide Valuation	TAX RATE 2016	TAX RATE 2017	TAX RATE 2018	TAX RATE 2019	TAX RATE 2020	TAX RATE 2021	TAX RATE 2022	TAX RATE 2023
GENERAL FUND	0.362466	0.403421	0.366124	0.361020	0.3794102	0.425206	0.396218	0.366272
ROAD & BRIDGE:								
FARM TO MARKET	0.085620	0.099457	0.097511	0.097511	0.1033078	0.105095	0.105951	0.097741
MAINTENANCE OF PUBLIC ROADS	0.061188	0.064725	0.058253	0.058253	0.058253	0.059296	0.054015	0.049893
INTEREST AND SINKING FUND	0.045484	0.044227	0.028759	0.039350	0.040844	0.042279	0.000000	0.000000
TOTAL COUNTY	0.554758	0.611830	0.550647	0.556134	0.581815	0.631876	0.556184	0.513906
COUNTY WIDE SCHOOL	0.024557	0.025754	0.026437	0.026437	0.0103218	0.0103218	0.000000	0.000000
TOTAL RATE LEVY BY COUNTY	0.579315	0.637584	0.577084	0.582571	0.592137	0.642198	0.556184	0.513906

RUSK COUNTY
 2023 TAX RATES
 2024 Budget

FUNDS:	VALUE	RATE	PERCENT COLLECTION	COLLECTIONS
GENERAL FUND	\$4,914,728,945.00	0.366272	96.00%	\$17,281,224.96
FARM TO MARKET	\$4,914,728,945.00	0.097741	96.00%	\$4,611,557.01
SPECIAL ROAD	\$4,896,917,645.00	0.049893	96.00%	\$2,345,490.36
INTEREST & SINKING	\$4,914,728,945.00	0.000000	96.00%	\$0.00
<u>TOTAL COUNTY</u>		<u>0.513906</u>		<u>\$24,238,272.33</u>

RUSK COUNTY BUDGET SUMMARY 2024

BY FUND

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	GENERAL FUND	ROAD & BRIDGE	LAW LIBRARY	HUMAN SERVICES	OFFICIALS	AIRPORT	JUVENILE SERVICES	TOTAL
RECEIPTS:								
TRANSFER IN						\$125,000.00	\$115,000.00	\$240,000.00
TAXES	17,281,224.96	\$6,957,047.37						\$24,238,272.33
OTHER RECEIPTS	<u>\$3,548,004.00</u>	<u>\$1,355,800.00</u>	<u>\$27,000.00</u>	<u>\$50,000.00</u>	<u>\$205,483.00</u>	<u>\$440,000.00</u>	<u>\$2,300.00</u>	<u>\$5,703,587.00</u>
TOTAL RECEIPTS	\$20,829,228.96	\$8,312,847.37	\$27,000.00	\$50,000.00	\$205,483.00	\$565,000.00	\$117,300.00	\$30,181,859.33
ESTIMATED BEGINNING BALANCE	<u>\$10,921,631.00</u>	<u>\$2,182,336.00</u>	<u>\$86,449.00</u>	<u>\$2,608,842.00</u>	<u>\$1,319,934.00</u>	<u>\$1,218,444.00</u>	<u>\$33,856.00</u>	<u>\$20,166,264.00</u>
TOTAL RESOURCES	\$31,750,859.96	\$10,495,183.37	\$113,449.00	\$2,658,842.00	\$1,525,417.00	\$1,783,444.00	\$151,156.00	\$50,348,123.33
 DISBURSEMENTS:								
TRANSFER OUT	\$240,000.00							\$240,000.00
DISBURSEMENTS	<u>\$21,338,296.00</u>	<u>\$10,430,965.00</u>	<u>\$27,000.00</u>	<u>\$426,901.00</u>	<u>\$311,557.00</u>	<u>\$1,094,040.00</u>	<u>\$129,613.00</u>	<u>\$35,097,572.00</u>
TOTAL DISBURSEMENTS	\$21,578,296.00	\$10,430,965.00	\$27,000.00	\$426,901.00	\$311,557.00	\$1,094,040.00	\$129,613.00	\$35,337,572.00
ESTIMATED ENDING BALANCE	<u>\$10,172,563.96</u>	<u>\$64,218.37</u>	<u>\$86,449.00</u>	<u>\$2,231,941.00</u>	<u>\$1,213,860.00</u>	<u>\$689,404.00</u>	<u>\$21,543.00</u>	<u>\$15,010,551.33</u>
TOTAL	\$31,750,859.96	\$10,495,183.37	\$113,449.00	\$2,658,842.00	\$1,525,417.00	\$1,783,444.00	\$151,156.00	\$50,348,123.33

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-310-110	TAXES	15,002,347.61	9,792,292.91	16,086,849.57	17,281,224.96
2024 010-310-120	DELINQUENT TAXES	250,000.00	281,499.91	300,000.00	300,000.00
2024 010-319-000	INTEREST & PENALTY	200,000.00	214,166.08	250,000.00	200,000.00
2024 010-320-200	HEALTH PERMITS	11,800.00	28,007.50	12,000.00	20,000.00
2024 010-333-250	TOBACCO SETTLEMENT	4,500.00	6,247.40	6,000.00	6,000.00
2024 010-333-300	STATE FEES TO DISTRICT ATTY	22,500.00	22,500.00	22,500.00	22,500.00
2024 010-333-310	F.E.M.A. REVENUE	.00	.00	.00	.00
2024 010-333-320	TITLE IV-E GRANT-JUV ROOM &	3,000.00	.00	.00	.00
2024 010-333-321	TITLE IV-E GRANT-JAIL	5,000.00	.00	.00	.00
2024 010-333-450	CHILD SUPPORT PROCESSING	240.00	274.10	240.00	240.00
2024 010-333-463	JUROR REIMBURSEMENT	14,000.00	9,656.00	8,000.00	8,000.00
2024 010-333-464	INDIGENT DEFENSE GRANT	35,000.00	35,413.00	35,000.00	35,000.00
2024 010-333-476	LONGEVITY PAY-ASSIST PROSECU	2,080.00	2,600.00	2,080.00	2,080.00
2024 010-333-630	DSHS ENVIRONMENTALIST	60,000.00	162,161.62	70,000.00	80,000.00
2024 010-334-200	LIQUOR DRINK TAX	10,500.00	29,281.37	15,000.00	15,000.00
2024 010-340-100	COUNTY JUDGE FEES	1,100.00	997.00	1,100.00	1,100.00
2024 010-340-200	SHERIFF FEES	90,000.00	66,295.60	50,000.00	60,000.00
2024 010-340-250	CONSTABLE FEES	26,000.00	39,513.00	26,000.00	26,000.00
2024 010-340-300	CRIMINAL DISTRICT ATTY FEES	8,000.00	1,395.25	2,000.00	2,000.00
2024 010-340-400	COUNTY CLERK FEES	375,000.00	395,996.06	375,000.00	400,000.00
2024 010-340-405	RECORDS ARCHIVE FEE	50,000.00	53,220.00	50,000.00	50,000.00
2024 010-340-500	TAX COLLECTOR FEES	642,000.00	669,064.50	670,000.00	700,000.00
2024 010-340-501	TAX CERTIFICATE FEES	6,000.00	10,510.00	9,000.00	9,000.00
2024 010-340-502	TAX COLLECTOR 40¢ FEE	.00	.00	.00	.00
2024 010-340-700	DISTRICT CLERK FEES	90,000.00	84,723.40	90,000.00	90,000.00
2024 010-340-730	VISUAL RECORD COST	600.00	60.34	600.00	600.00
2024 010-340-800	JUSTICE OF PEACE FEES	475,000.00	347,330.20	430,000.00	400,000.00
2024 010-340-803	DIST. PROB CCP-FISCAL OFFICE	565.00	.00	565.00	565.00
2024 010-340-804	DIST. PROB. FEE -FISCAL OFF'	919.00	.00	919.00	919.00
2024 010-340-805	N.E.TEX. CENTER FEE-FISCAL O	.00	.00	.00	.00
2024 010-340-905	PROBATE JUDGE EDUCATION	900.00	.00	900.00	900.00
2024 010-340-909	CONSOLIDATED CT COST (CCC)	18,000.00	14,639.27	18,000.00	18,000.00
2024 010-340-915	INTOXICATED DRIVER FINE	500.00	57.80	500.00	500.00
2024 010-340-916	TRAFFIC LAW FAILURE TO APPEA	2,800.00	608.11-	2,800.00	2,800.00
2024 010-340-917	BAIL BOND FEE (BB)	1,400.00	1,050.46	1,400.00	1,400.00
2024 010-340-918	STATE TRAFFIC FEE (STF)	3,400.00	2,675.59	3,400.00	3,400.00
2024 010-340-919	EMS TRAUMA FUND	500.00	37.38	500.00	500.00
2024 010-340-920	JURY REIMBURSEMENT FEE (JRF)	1,600.00	.00	1,600.00	1,600.00
2024 010-340-921	JUDICIAL SUPPORT FEE (JS)	3,600.00	267.88	3,600.00	3,600.00
2024 010-340-922	COUNTY SHARE OF STATE FEES	15,000.00	2,764.88	15,000.00	15,000.00
2024 010-342-000	JAIL FEES	4,000.00	427.25	4,000.00	4,000.00
2024 010-344-000	COLLECTION SITES	170,000.00	232,099.61	210,000.00	210,000.00
2024 010-347-100	DEPOT FEES	700.00	1,163.46	700.00	700.00
2024 010-347-200	SYRUP FESTIVAL	25,000.00	36,902.22	25,000.00	25,000.00
2024 010-360-100	INTEREST EARNED	200,000.00	362,642.96	200,000.00	600,000.00
2024 010-360-110	SALARY REIMBURSEMENT	109,200.00	88,200.00	109,200.00	109,200.00
2024 010-364-100	SALE OF ASSETS	.00	81,173.00	.00	.00
2024 010-365-100	GRANTS	.00	38,292.75	.00	.00
2024 010-365-200	CERTS DONATIONS	.00	.00	.00	.00
2024 010-367-100	DONATIONS	.00	410,000.00	.00	.00
2024 010-370-000	MISC REVENUE	20,000.00	427,337.73	50,000.00	60,000.00
2024 010-370-010	REIMBURSED ATTORNEY FEES	16,000.00	16,765.32	16,000.00	16,000.00
2024 010-370-030	LIBRARY DONATIONS	.00	1,464.60	.00	.00
2024 010-370-035	LIBRARY FEES	2,000.00	15,412.27	6,000.00	6,000.00
2024 010-370-038	LIBRARY GRANT	.00	4,845.49	.00	.00
2024 010-370-039	INSURANCE PROCEEDS	.00	.00	100,000.00-	.00
2024 010-370-050	ECONOMIC DEVELOPMENT	.00	.00	.00	.00
2024 010-370-100	MISCELLANEOUS RENT	5,400.00	5,400.00	5,400.00	5,400.00
2024 010-370-110	VOTING MACHINE RENTAL	20,000.00	21,651.00	20,000.00	20,000.00
2024 010-370-120	HOUSING CITY PRISONERS	.00	30,870.00	.00	.00
2024 010-370-900	TREASURERS COMMISSION	15,000.00	.00	15,000.00	15,000.00
2024 010-399-999	TOTAL REVENUE	18,021,151.61	14,048,738.05	19,121,853.57	20,829,228.96

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-400-101	SALARY, COUNTY JUDGE	88,706.00	88,705.92	91,882.00	68,683.00
2024 010-400-105	SECRETARY/ADMN. ASST.	37,584.00	37,584.00	39,840.00	42,340.00
2024 010-400-106	REGULAR DEPUTY	.00	.00	.00	.00
2024 010-400-107	EXTRA HELP	5,317.00	5,316.48	2,000.00	2,000.00
2024 010-400-108	STATE SUPPLEMENT	.00	.00	.00	25,200.00
2024 010-400-111	LONGEVITY	840.00	840.00	1,500.00	1,600.00
2024 010-400-200	FICA	10,690.00	10,648.67	11,203.00	11,555.00
2024 010-400-202	GROUP INSURANCE	25,488.00	25,483.00	24,528.00	25,320.00
2024 010-400-203	RETIREMENT	15,360.00	15,357.61	15,406.00	16,555.00
2024 010-400-204	WORKERS COMPENSATION	700.00	321.25	600.00	850.00
2024 010-400-225	TRAVEL-PAYROLL	10,800.00	10,800.00	10,800.00	10,800.00
2024 010-400-310	OFFICE SUPPLIES CO JUDGE	4,500.00	3,448.86	5,900.00	5,900.00
2024 010-400-400	LITIGATION COST	900.00	.00	900.00	900.00
2024 010-400-406	EQUIPMENT RENTAL/LEASE	.00	.00	3,500.00	3,500.00
2024 010-400-408	PERSONNEL CONSULTANT	1,500.00	.00	1,500.00	1,500.00
2024 010-400-420	TELEPHONE CO JUDGE	2,400.00	2,272.92	3,000.00	3,000.00
2024 010-400-427	CONFERENCE CO JUDGE	4,000.00	77.15	4,000.00	4,000.00
2024 010-400-480	BOND	250.00	177.50	.00	.00
2024 010-400-487	PUBLIC LIABILITIES	60,000.00	34,595.00	60,000.00	60,000.00
2024 010-400-572	CAPITAL OUTLAY	.00	.00	.00	.00
2024 010-400-998	COUNTY JUDGE	269,035.00	235,628.36	276,559.00	283,703.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-401-101	SALARIES, COMMISSIONERS COUR	254,024.00	254,023.68	266,728.00	274,732.00
2024 010-401-111	LONGEVITY	.00	.00	.00	.00
2024 010-401-200	FICA	18,892.00	18,891.13	20,405.00	21,017.00
2024 010-401-202	GROUP INSURANCE	49,056.00	49,056.00	49,056.00	50,640.00
2024 010-401-203	RETIREMENT	27,156.00	27,154.68	28,060.00	30,111.00
2024 010-401-204	WORKERS COMPENSATION	1,841.00	185.68	2,000.00	2,000.00
2024 010-401-480	BOND	500.00	355.00	.00	.00
2024 010-401-998	COMMISSIONERS COURT	351,469.00	349,666.17	366,249.00	378,500.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-403-101	SALARY, COUNTY CLERK	63,506.00	63,505.92	66,682.00	68,683.00
2024 010-403-103	CHIEF DEPUTY/OFFICE MANAGER	37,584.00	27,405.14	39,840.00	42,340.00
2024 010-403-104	CHIEF DEPUTY 3	108,846.00	108,846.00	115,377.00	122,880.00
2024 010-403-105	REGULAR DEPUTY 5	163,431.00	163,155.47	173,240.00	185,745.00
2024 010-403-107	EXTRA HELP	.00	.00	.00	.00
2024 010-403-111	LONGEVITY	2,735.00	2,735.00	5,700.00	6,600.00
2024 010-403-180	ELECTION HELP	.00	.00	.00	.00
2024 010-403-200	FICA	28,617.00	27,461.91	31,070.00	32,608.00
2024 010-403-202	GROUP INSURANCE	121,618.00	121,618.00	122,640.00	126,600.00
2024 010-403-203	RETIREMENT	39,088.00	39,087.81	42,726.00	46,717.00
2024 010-403-204	WORKERS COMPENSATION	1,800.00	821.30	1,500.00	1,600.00
2024 010-403-310	OFFICE SUPPLIES CO CLERK	75,000.00	50,130.79	70,000.00	70,000.00
2024 010-403-406	CO CLK EQUIPMENT RENTAL	10,000.00	.00	10,000.00	10,000.00
2024 010-403-415	RECORDS ARCHIVE EXPENSE	33,520.00	33,512.80	.00	.00
2024 010-403-420	TELEPHONE CO CLERK	3,000.00	2,470.56	3,500.00	3,500.00
2024 010-403-426	TRAVEL CO CLERK	3,980.00	1,635.42	5,000.00	5,000.00
2024 010-403-480	BOND	3,100.00	497.00	.00	.00
2024 010-403-572	CAPITAL OUTLAY	.00	.00	.00	.00
2024 010-403-998	COUNTY CLERK	695,825.00	642,883.12	687,275.00	722,273.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-405-102	SALARY, SERVICE OFFICER	38,955.00	38,945.04	41,282.00	43,782.00
2024 010-405-107	EXTRA HELP	.00	.00	.00	.00
2024 010-405-111	LONGEVITY	960.00	960.00	1,700.00	1,800.00
2024 010-405-135	INTERPRETER	3,617.00	3,615.36	3,796.08	3,797.00
2024 010-405-200	FICA	5,266.00	4,054.97	5,491.00	5,690.00
2024 010-405-202	GROUP INSURANCE	12,264.00	12,264.00	12,264.00	12,660.00
2024 010-405-203	RETIREMENT	7,188.00	4,652.40	7,552.00	5,412.00
2024 010-405-204	WORKERS COMPENSATION	400.00	128.19	300.00	350.00
2024 010-405-310	OFFICE SUPPLIES V.A.	2,300.00	2,294.86	1,219.00	2,100.00
2024 010-405-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2024 010-405-420	TELEPHONE	1,000.00	617.64	1,000.00	1,000.00
2024 010-405-426	TRAVEL V.A.	24,990.00	22,380.39	25,000.00	25,000.00
2024 010-405-427	CONFERENCE V.A.	2,800.00	2,391.33	3,681.00	2,800.00
2024 010-405-572	CAPITAL OUTLAY	23,800.00	.00	.00	.00
2024 010-405-998	COUNTY VETERANS' SERVICE	123,540.00	92,304.18	103,285.08	104,391.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-406-102	COORDINATOR	59,065.00	59,064.43	61,480.00	63,981.00
2024 010-406-105	SECRETARY	1,447.00	1,446.96	1,534.00	1,535.00
2024 010-406-111	LONGEVITY	225.00	150.00	2,000.00	1,700.00
2024 010-406-200	FICA	4,580.00	4,344.41	4,821.00	5,148.00
2024 010-406-202	GROUP INSURANCE	11,772.00	11,287.00	12,264.00	12,660.00
2024 010-406-203	RETIREMENT	6,485.00	6,484.54	6,630.00	7,376.00
2024 010-406-204	WORKER COMP	1,300.00	1,121.29	700.00	1,500.00
2024 010-406-310	OFFICE SUPPLIES	3,911.00	3,564.71	3,000.00	3,000.00
2024 010-406-330	FUEL/MAINTENANCE	6,000.00	548.59	6,000.00	6,000.00
2024 010-406-406	EQUIPMENT RENTAL	1,169.00	.00	2,500.00	2,500.00
2024 010-406-420	TELEPHONE	4,000.00	3,490.23	4,000.00	4,000.00
2024 010-406-427	CONFERENCE/SEMINAR EXPENSES	4,500.00	2,832.81	4,700.00	3,500.00
2024 010-406-572	EQUIPMENT PURCHASES EMERGENC	11,175.00	4,999.98	10,300.00	13,500.00
2024 010-406-998	EMERGENCY MANAGEMENT	115,629.00	99,334.95	119,929.00	126,400.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-409-202	INSURANCE-RETIREE	23,623.00	19,476.18	25,000.00	25,000.00
2024 010-409-310	OFFICE SUPPLIES	7,500.00	5,154.10	8,000.00	8,000.00
2024 010-409-430	ADVERTISING & PUBLICATIONS	6,517.00	6,511.75	7,000.00	10,000.00
2024 010-409-480	BOND PREMIUM	.00	.00	10,000.00	10,000.00
2024 010-409-482	INSURANCE	167,355.00	167,355.00	180,000.00	200,000.00
2024 010-409-572	CAPITAL OUTLAY	.00	.00	40,000.00	70,000.00
2024 010-409-998	NON DEPARTMENTAL	204,995.00	198,497.03	270,000.00	323,000.00

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RUSK COUNTY

BUDGET - GENERAL FUND

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ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-410-530	MAJOR REPAIRS	314,260.00	78,775.40	388,495.00	500,000.00
2024 010-410-551	CAPITAL IMPROVEMENTS	.00	.00	.00	.00
2024 010-410-998	CAPITAL OUTLAY	314,260.00	78,775.40	388,495.00	500,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-426-409	COUNTY COURT REPORTER	500.00	.00	500.00	500.00
2024 010-426-998	COUNTY COURT	500.00	.00	500.00	500.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-435-104	COLLECTIONS DEPUTY	36,282.00	36,282.00	38,460.00	40,960.00
2024 010-435-105	ADMIN. ASST. DISTRICT COURT	37,584.00	37,584.00	39,840.00	48,000.00
2024 010-435-110	SALARY, COURT REPORTER	63,072.00	63,072.00	69,380.00	73,000.00
2024 010-435-111	LONGEVITY	420.00	420.00	800.00	1,400.00
2024 010-435-135	INTERPRETER	.00	.00	.00	.00
2024 010-435-155	EXTRA PERSONNEL	20,000.00	1,139.77	20,000.00	20,000.00
2024 010-435-200	FICA	11,678.00	9,924.83	14,073.00	14,028.00
2024 010-435-202	GROUP INSURANCE	36,792.00	36,792.00	36,792.00	37,980.00
2024 010-435-203	RETIREMENT	16,067.00	14,683.68	19,353.00	17,905.00
2024 010-435-204	WORKERS COMPENSATION	700.00	309.74	600.00	700.00
2024 010-435-310	OFFICE SUPPLIES DIST. COURT	4,775.00	4,774.58	3,000.00	3,000.00
2024 010-435-406	DIST. COURT EQUIPMENT RENTAL	2,580.00	.00	.00	3,000.00
2024 010-435-420	TELEPHONE DIST COURT	1,545.00	1,544.10	2,000.00	1,500.00
2024 010-435-488	CONTINUING EDUCATION DIST CT	600.00	160.00	2,700.00	2,000.00
2024 010-435-492	ADMINISTRATIVE DIST COURT	6,000.00	5,874.53	6,000.00	6,000.00
2024 010-435-493	LIABILITY INSURANCE DIST CT	1,600.00	1,160.70	1,600.00	1,600.00
2024 010-435-494	GRAND JURY & COMMISSION	6,500.00	5,808.83	8,300.00	6,500.00
2024 010-435-572	CAPITAL OUTLAY DIST COURT	1,000.00	.00	.00	.00
2024 010-435-998	DISTRICT COURT	247,195.00	219,530.76	262,898.00	277,573.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-436-200	FICA	50.00	4.26	50.00	50.00
2024 010-436-203	RETIREMENT	50.00	6.40	50.00	50.00
2024 010-436-310	J.P. OFFICE SUPPLIES	13,313.00	13,312.50	5,676.00	8,000.00
2024 010-436-406	J.P. EQUIPMENT RENTAL	.00	.00	.00	.00
2024 010-436-409	J.P. COURT REPORTER	300.00	.00	500.00	500.00
2024 010-436-411	J.P. AUTOPSY	74,634.00	71,150.00	110,000.00	90,000.00
2024 010-436-428	J.P. CONF. & CONT. EDUCATION	13,253.00	13,252.85	13,000.00	13,000.00
2024 010-436-998	JUSTICE OF THE PEACE COURT	101,600.00	97,726.01	129,276.00	111,600.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-450-101	SALARY, DISTRICT CLERK	63,506.00	63,504.30	66,682.00	68,683.00
2024 010-450-103	CHIEF DEPUTY/ ADMIN. ASST.	37,584.00	37,584.00	39,840.00	42,340.00
2024 010-450-104	CHIEF DEPUTY 3	72,564.00	72,564.00	91,918.00	122,880.00
2024 010-450-105	REGULAR DEPUTY 5	196,117.00	194,916.42	182,888.00	185,745.00
2024 010-450-107	EXTRA HELP	.00	.00	10,000.00	.00
2024 010-450-111	LONGEVITY	5,220.00	5,220.00	10,300.00	8,600.00
2024 010-450-200	FICA	27,277.00	27,040.43	30,725.00	32,761.00
2024 010-450-202	GROUP INSURANCE	122,640.00	122,640.00	122,640.00	126,600.00
2024 010-450-203	RETIREMENT	39,967.00	39,964.58	42,252.00	46,936.00
2024 010-450-204	WORKERS COMPENSATION	1,700.00	839.62	1,250.00	1,400.00
2024 010-450-310	OFFICE SUPPLIES DIST CLERK	12,000.00	9,893.45	17,000.00	17,000.00
2024 010-450-406	CONTRACT WORK & EQUIPMENT REN	1,000.00	.00	1,000.00	1,000.00
2024 010-450-420	TELEPHONE DIST CLERK	3,000.00	2,470.56	3,000.00	3,000.00
2024 010-450-426	TRAVEL DIST CLERK	5,500.00	3,718.80	5,500.00	5,500.00
2024 010-450-480	BOND DIST CLERK	500.00	177.50	.00	.00
2024 010-450-572	CAPITAL OUTLAY DIST CLERK	5,000.00	1,958.98	.00	.00
2024 010-450-998	DISTRICT CLERK	593,575.00	582,492.64	624,995.00	662,445.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-451-101	SALARY, PCT. #1 J.P.	36,282.00	36,252.50	38,097.00	39,298.00
2024 010-451-105	SALARY, J.P. CLERK PCT, #1	32,687.00	32,686.08	34,648.00	37,149.00
2024 010-451-108	PART TIME CLERK	10,327.00	10,317.92	10,417.00	10,730.00
2024 010-451-111	LONGEVITY	.00	.00	.00	.00
2024 010-451-200	FICA	6,709.00	6,546.98	7,006.00	7,390.00
2024 010-451-202	GROUP INSURANCE	24,536.00	24,528.00	24,528.00	25,320.00
2024 010-451-203	RETIREMENT	9,376.00	9,375.80	9,635.00	10,588.00
2024 010-451-204	WORKERS COMPENSATION	300.00	196.70	300.00	400.00
2024 010-451-310	OFFICE SUPPLIES,JP PCT 1	1,650.00	1,644.80	1,200.00	1,200.00
2024 010-451-406	J.P. PCT 1 EQUIPMENT RENTAL	.00	.00	.00	.00
2024 010-451-420	TELEPHONE JP #1	2,360.00	2,279.66	2,724.00	2,600.00
2024 010-451-426	TRAVEL PAYROLL	8,000.00	7,999.92	8,000.00	9,000.00
2024 010-451-480	BOND	250.00	177.50	.00	.00
2024 010-451-572	CAPITAL OUTLAY	.00	.00	.00	.00
2024 010-451-998	J.P. PCT.#1	132,477.00	132,005.86	136,555.00	143,675.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-452-101	SALARY, PCT. #2 J.P.	36,282.00	36,282.00	38,097.00	39,298.00
2024 010-452-105	REGULAR DEPUTY	32,687.00	32,686.08	34,648.00	37,149.00
2024 010-452-108	SALARY, J.P. CLERK PCT.#2	9,856.00	9,855.36	10,417.00	10,730.00
2024 010-452-111	LONGEVITY	.00	.00	.00	.00
2024 010-452-200	FICA	6,293.00	6,292.49	7,006.00	7,389.00
2024 010-452-202	GROUP INSURANCE	24,528.00	24,528.00	24,528.00	25,320.00
2024 010-452-203	RETIREMENT	9,327.00	9,326.39	9,635.00	10,588.00
2024 010-452-204	WORKERS COMPENSATION	300.00	195.57	300.00	400.00
2024 010-452-310	OFFICE SUPPLIES,JP PCT 2	1,500.00	1,492.44	1,500.00	1,500.00
2024 010-452-406	J.P. 2 EQUIPMENT RENTAL	.00	.00	.00	.00
2024 010-452-420	TELEPHONE JP#2	1,488.00	1,455.28	4,000.00	1,800.00
2024 010-452-426	TRAVEL PAYROLL	8,000.00	7,999.92	8,000.00	9,000.00
2024 010-452-480	BOND	250.00	177.50	250.00	250.00
2024 010-452-572	CAPITAL OUTLAY	.00	.00	.00	.00
2024 010-452-998	J.P. PCT. #2	130,511.00	130,291.03	138,381.00	143,424.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-453-101	SALARY, PCT. #3 J.P.	36,282.00	36,282.00	38,097.00	39,298.00
2024 010-453-105	REGULAR DEPUTY	32,687.00	32,686.08	34,648.00	37,149.00
2024 010-453-107	PART TIME HELP	9,614.00	9,560.00	10,417.00	10,730.00
2024 010-453-108	J P PCT #3 CLERK	.00	.00	.00	.00
2024 010-453-111	LONGEVITY	540.00	540.00	1,000.00	1,100.00
2024 010-453-200	FICA	6,294.00	6,284.22	7,083.00	7,474.00
2024 010-453-202	GROUP INSURANCE	24,528.00	24,528.00	24,528.00	25,320.00
2024 010-453-203	RETIREMENT	9,353.00	9,352.39	9,740.00	10,708.00
2024 010-453-204	WORKER COMPENSATION	300.00	196.21	300.00	400.00
2024 010-453-310	OFFICE SUPPLIES,JP PCT 3	1,500.00	1,440.29	1,500.00	1,500.00
2024 010-453-420	TELEPHONE JP#3	2,500.00	2,067.69	2,500.00	2,500.00
2024 010-453-426	TRAVEL PAYROLL	8,000.00	7,999.92	8,000.00	9,000.00
2024 010-453-480	BOND	250.00	177.50	.00	.00
2024 010-453-572	CAPITAL OUTLAY	.00	.00	.00	.00
2024 010-453-998	J.P. PCT # 3	131,848.00	131,114.30	137,813.00	145,179.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-454-101	SALARY, PCT. #4 J.P.	36,282.00	36,282.00	38,097.00	39,298.00
2024 010-454-105	REGULAR DEPUTY	32,687.00	32,686.08	34,648.00	37,149.00
2024 010-454-108	SALARY, JP#4 CLERK-PART TIME	9,827.00	9,581.60	10,417.00	10,730.00
2024 010-454-111	LONGEVITY	540.00	540.00	1,000.00	1,100.00
2024 010-454-200	FICA	5,929.00	5,822.87	7,083.00	7,474.00
2024 010-454-202	GROUP INSURANCE	24,528.00	24,528.00	24,528.00	25,320.00
2024 010-454-203	RETIREMENT	9,355.00	9,354.73	9,740.00	10,708.00
2024 010-454-204	WORKER COMPENSATION	300.00	196.25	300.00	400.00
2024 010-454-310	OFFICE SUPPLIES, JP PCT 4	1,764.00	1,760.02	1,500.00	1,500.00
2024 010-454-406	JP 4 EQUIPMENT RENTAL	.00	.00	.00	.00
2024 010-454-420	TELEPHONE JP#4	1,886.00	1,706.48	2,000.00	2,000.00
2024 010-454-426	TRAVEL PAYROLL	8,000.00	7,999.92	8,000.00	9,000.00
2024 010-454-480	BOND	250.00	177.50	.00	.00
2024 010-454-572	CAPITAL OUTLAY	.00	.00	.00	.00
2024 010-454-998	J.P. PCT # 4	131,348.00	130,635.45	137,313.00	144,679.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-455-101	SALARY, PCT. 5 J.P.	47,011.00	47,010.96	49,362.00	50,843.00
2024 010-455-104	SALARY, J.P. #5 CHIEF/OFF MA	37,584.00	35,948.83	39,840.00	42,340.00
2024 010-455-105	SALARY, J.P. CLERK PCT.#5 (2	65,373.00	64,288.17	69,296.00	74,298.00
2024 010-455-107	EXTRA HELP	.00	.00	.00	.00
2024 010-455-111	LONGEVITY	420.00	420.00	800.00	900.00
2024 010-455-200	FICA	11,404.00	11,359.12	12,831.00	13,602.00
2024 010-455-202	GROUP INSURANCE	49,056.00	49,056.00	49,056.00	50,640.00
2024 010-455-203	RETIREMENT	16,689.00	16,685.94	17,644.00	19,487.00
2024 010-455-204	WORKERS COMPENSATION	400.00	350.40	500.00	600.00
2024 010-455-310	OFFICE SUPPLIES,JP PCT 5	2,620.00	2,600.59	4,000.00	4,000.00
2024 010-455-420	TELEPHONE JP#5	1,680.00	1,655.28	1,800.00	1,800.00
2024 010-455-426	TRAVEL-PAYROLL	8,000.00	7,999.92	8,000.00	9,000.00
2024 010-455-480	BOND	250.00	177.50	.00	.00
2024 010-455-572	CAPITAL OUTLAY	1,500.00	1,500.00	.00	.00
2024 010-455-998	J. P. PCT #5	241,987.00	239,052.71	253,129.00	267,510.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-456-101	SALARY, JUDGE CCL	175,399.92	175,399.92	175,400.00	175,400.00
2024 010-456-105	SECRETARY/ADMINISTRATIVE CCL	37,584.00	37,584.00	39,840.00	42,340.00
2024 010-456-107	EXTRA HELP CCL	5,000.00	.00	2,000.00	.00
2024 010-456-110	COURT REPORTER CCL	60,058.08	60,058.08	63,662.00	71,462.00
2024 010-456-111	LONGEVITY	.00	.00	.00	.00
2024 010-456-135	INTERPRETER	.00	.00	.00	.00
2024 010-456-200	FICA	20,111.00	17,941.84	21,336.00	22,124.00
2024 010-456-202	GROUP INSURANCE	36,792.00	36,792.00	36,792.00	37,980.00
2024 010-456-203	RETIREMENT	29,189.00	29,188.31	29,341.00	31,697.00
2024 010-456-204	WORKERS COMPENSATION	1,000.00	609.83	800.00	900.00
2024 010-456-310	OFFICE SUPPLIES CCL COURT	4,000.00	2,886.80	4,000.00	4,000.00
2024 010-456-406	CCL EQUIPMENT RENTAL	1,800.00	.00	1,800.00	1,800.00
2024 010-456-410	VISITING JUDGE CCL COURT	7,000.00	774.60	7,000.00	7,000.00
2024 010-456-420	TELEPHONE CCL COURT	2,000.00	1,235.28	2,000.00	2,000.00
2024 010-456-428	CONF & CONT EDUCATION, JUDGE	4,000.00	1,724.48	2,000.00	4,000.00
2024 010-456-480	BOND CCL COURT	250.00	177.50	.00	.00
2024 010-456-483	LIABILITY INSURANCE CCL COUR	1,600.00	1,160.70	1,600.00	1,600.00
2024 010-456-572	CAPITAL OUTLAY CCL COURT	1,500.00	.00	.00	.00
2024 010-456-998	COUNTY COURT AT LAW	387,284.00	365,533.34	387,571.00	402,303.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-464-111	LONGEVITY	2,520.00	1,525.00	2,700.00	3,200.00
2024 010-464-130	BAILIFF-(1) SERGEANT	.00	.00	.00	53,812.00
2024 010-464-142	BAILIFF(3)-COURTHOUSE SECURI	129,496.00	114,865.40	137,267.00	94,892.00
2024 010-464-200	BAILIFF FICA	10,196.00	9,228.42	11,660.00	11,621.00
2024 010-464-202	GROUP INSURANCE	36,432.00	29,623.00	36,792.00	37,980.00
2024 010-464-203	RETIREMENT	13,608.00	13,177.28	16,103.00	16,649.00
2024 010-464-204	WORKERS COMPENSATION	5,800.00	2,217.62	2,000.00	4,000.00
2024 010-464-400	CAPITAL MURDER	500,000.00	27,829.12	491,050.00	500,000.00
2024 010-464-420	INDIGENT DEFENDANT ALL COURT	375,000.00	361,168.11	381,500.00	375,000.00
2024 010-464-485	PETIT JURORS	50,000.00	22,974.81	50,000.00	50,000.00
2024 010-464-998	ALL COURT FUNDS	1,123,052.00	582,608.76	1,129,072.00	1,147,154.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-475-101	SALARY, DISTRICT ATTORNEY	18,000.00	18,000.00	18,000.00	18,000.00
2024 010-475-103	SALARY, ASST. ATTORNEY	77,850.00	77,849.50	78,820.00	81,321.00
2024 010-475-105	SALARY, SECRETARY/ADMIN. AST	37,584.00	37,384.00	39,840.00	42,340.00
2024 010-475-107	SALARY, CRIMINAL VICTIMS COO	32,687.00	32,686.08	34,648.00	37,149.00
2024 010-475-108	PART TIME HELP	1,508.00	1,082.79	5,100.00	5,000.00
2024 010-475-111	LONGEVITY	4,820.00	4,655.00	6,340.00	2,900.00
2024 010-475-112	PART TIME-LIT PKG	31,723.00	22,585.00	21,623.00	21,036.00
2024 010-475-136	STATE SUPPLEMENT	22,500.00	22,492.82	22,500.00	22,500.00
2024 010-475-137	SALARY, SPECIAL INVESTIGATOR	42,547.00	42,546.96	45,100.00	47,601.00
2024 010-475-160	SALARY, ASST. ATTORNEY	64,513.00	29,869.54	69,974.00	72,474.00
2024 010-475-165	SALARY, SECRETARY/CHIEF DEPU	36,282.00	36,282.00	38,459.00	40,960.00
2024 010-475-167	SALARY, ASST. ATTORNEY	68,213.00	77,269.04	89,974.00	72,474.00
2024 010-475-168	SALARY, ASST. ATTORNEY	.00	.00	48,674.00	72,474.00
2024 010-475-200	FICA	32,601.00	29,654.73	39,708.00	41,022.00
2024 010-475-202	GROUP INSURANCE	97,152.00	93,062.00	110,376.00	113,940.00
2024 010-475-203	RETIREMENT	43,510.00	43,214.30	54,605.00	58,771.00
2024 010-475-204	WORKERS COMPENSATION	3,000.00	1,778.40	2,500.00	3,000.00
2024 010-475-310	OFFICE SUPPLIES D.A.	20,000.00	18,797.22	23,050.00	23,000.00
2024 010-475-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2024 010-475-420	TELEPHONE D.A.	4,000.00	1,455.48	4,000.00	4,000.00
2024 010-475-427	TRAVEL & CONFERENCE D.A.	8,500.00	4,720.15	10,950.00	11,000.00
2024 010-475-429	INVESTIGATOR TRAVEL D.A.	9,500.00	8,302.98	9,500.00	9,500.00
2024 010-475-480	BOND D.A.	250.00	.00	.00	.00
2024 010-475-490	SPECIAL TRIAL FUND D.A.	100,000.00	9,969.32	100,000.00	100,000.00
2024 010-475-572	CAPITAL OUTLAY D.A.	.00	.00	.00	.00
2024 010-475-998	DISTRICT ATTORNEY	756,740.00	613,657.31	873,741.00	900,462.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-490-102	ELECTIONS ADMINISTRATOR	40,260.00	40,260.00	42,676.00	45,177.00
2024 010-490-104	CHIEF DEPUTY	41,692.00	41,688.75	38,459.00	40,960.00
2024 010-490-105	REGULAR DEPUTY	.00	.00	.00	.00
2024 010-490-111	LONGEVITY	840.00	.00	.00	.00
2024 010-490-180	ELECTION HELP	37,136.00	37,135.37	15,000.00	50,000.00
2024 010-490-200	FICA	6,494.00	6,387.41	9,267.00	10,415.00
2024 010-490-202	GROUP INSURANCE	24,528.00	24,528.00	24,528.00	25,320.00
2024 010-490-203	RETIREMENT	11,985.00	9,106.91	12,744.00	14,921.00
2024 010-490-204	WORKERS COMPENSATION	700.00	287.40	600.00	700.00
2024 010-490-310	OFFICE SUPPLIES	20,950.00	19,368.43	11,400.00	30,000.00
2024 010-490-406	EQUIPMENT MAINTENANCE	32,670.00	32,670.00	39,600.00	35,000.00
2024 010-490-408	CONTRACT SERVICES	49,490.00	49,489.25	84,500.00	55,000.00
2024 010-490-426	TRAVEL	3,050.00	2,865.71	4,300.00	3,000.00
2024 010-490-445	UTILITIES	7,385.00	7,383.34	9,200.00	6,000.00
2024 010-490-480	BOND	250.00	50.00	.00	.00
2024 010-490-572	CAPITAL OUTLAY ELECTION	10,655.00	.00	.00	.00
2024 010-490-998	ELECTION	288,085.00	271,220.57	292,274.00	316,493.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-495-102	SALARY, AUDITOR	79,599.00	79,408.28	81,407.00	85,478.00
2024 010-495-103	1ST. ASSISTANT	46,982.00	46,981.92	49,801.00	52,292.00
2024 010-495-107	INTERNAL AUDITOR	3,000.00	2,999.92	3,180.00	3,339.00
2024 010-495-111	LONGEVITY	2,400.00	2,400.00	4,300.00	4,500.00
2024 010-495-160	2ND. ASSISTANT	42,866.00	42,865.92	45,438.00	47,710.00
2024 010-495-161	3RD. ASSISTANT	16,189.00	16,170.71	18,496.00	40,320.00
2024 010-495-162	4TH. ASSISTANT	.00	.00	.00	19,421.00
2024 010-495-200	FICA	14,483.00	14,223.77	15,744.00	19,615.00
2024 010-495-202	GROUP INSURANCE	36,432.00	36,405.00	36,792.00	50,640.00
2024 010-495-203	RETIREMENT	20,468.00	20,399.61	21,651.00	28,102.00
2024 010-495-204	WORKERS COMPENSATION	900.00	426.92	800.00	1,000.00
2024 010-495-310	OFFICE SUPPLIES AUDITOR	7,599.10	7,585.65	7,000.00	7,000.00
2024 010-495-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2024 010-495-420	TELEPHONE AUDITOR	1,300.00	1,235.28	1,600.00	1,600.00
2024 010-495-426	TRAVEL & TRAINING AUDITOR	3,460.00	3,463.15	3,300.00	3,300.00
2024 010-495-480	BOND PREMIUM AUDITOR	125.00	92.50	.00	.00
2024 010-495-572	CAPITAL OUTLAY AUDITOR	2,500.90	2,449.95	.00	.00
2024 010-495-998	COUNTY AUDITOR	278,304.00	277,108.58	289,509.00	364,317.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-497-101	SALARY, TREASURER	63,506.00	63,505.92	66,682.00	68,683.00
2024 010-497-103	1ST ASSISTANT ADMIN	38,196.00	38,195.52	40,021.00	42,521.00
2024 010-497-105	REGULAR DEPUTY	32,687.00	32,686.08	34,648.00	37,149.00
2024 010-497-107	EXTRA HELP	.00	.00	.00	.00
2024 010-497-111	LONGEVITY	420.00	420.00	800.00	900.00
2024 010-497-200	FICA	10,318.00	10,135.46	10,916.00	11,510.00
2024 010-497-202	GROUP INSURANCE	36,792.00	36,792.00	36,792.00	37,980.00
2024 010-497-203	RETIREMENT	14,420.00	14,412.67	15,011.00	16,490.00
2024 010-497-204	WORKERS COMPENSATION	600.00	302.30	500.00	600.00
2024 010-497-205	TRAVEL TREASURER	.00	.00	.00	1,200.00
2024 010-497-310	OFFICE SUPPLIES TREAS	6,100.00	6,096.35	8,000.00	8,000.00
2024 010-497-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2024 010-497-420	TELEPHONE TREAS	1,000.00	926.46	1,300.00	1,300.00
2024 010-497-426	TRAVEL & TRAINING TREAS	4,040.00	4,030.26	4,500.00	4,500.00
2024 010-497-480	BOND PREMIUM TREAS	250.00	177.50	.00	.00
2024 010-497-572	CAPITAL OUTLAY TREAS	.00	.00	.00	.00
2024 010-497-998	COUNTY TREASURER	208,329.00	207,680.52	219,170.00	230,833.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-499-101	SALARY, TAX COLLECTOR	64,049.00	64,048.08	67,251.00	69,269.00
2024 010-499-103	SALARY CHIEF DEPUTY/OFF MGR	41,584.00	41,208.86	39,840.00	42,340.00
2024 010-499-104	SALARY, CHIEF DEPUTY (3)	110,846.00	110,497.50	115,377.00	122,880.00
2024 010-499-105	SALARY, REGULAR DEPUTY (8)	255,489.00	252,042.78	277,184.00	297,192.00
2024 010-499-107	SALARY, EXTRA HELP	.00	.00	.00	.00
2024 010-499-108	EXTRA HELP .40 SALARY	21,974.00	17,270.24	23,293.00	23,992.00
2024 010-499-111	LONGEVITY	6,540.00	5,750.00	10,200.00	8,300.00
2024 010-499-200	FICA	38,287.00	35,481.93	40,786.00	43,144.00
2024 010-499-202	GROUP INSURANCE	157,872.00	157,403.00	159,432.00	164,580.00
2024 010-499-203	RETIREMENT	52,500.00	52,489.87	56,087.00	61,812.00
2024 010-499-204	WORKERS COMPENSATION	1,800.00	1,099.90	1,600.00	1,700.00
2024 010-499-310	OFFICE SUPPLIES TAX COLL	16,899.00	16,881.57	18,000.00	18,000.00
2024 010-499-400	DELINQUENT TAX ROLL	110,000.00	13,560.16	.00	.00
2024 010-499-401	APPRAISAL DISTRICT	471,000.00	470,602.00	500,000.00	500,000.00
2024 010-499-406	CONTRACT WORK & EQUIPMENT	275,200.00	265,209.82	298,000.00	300,000.00
2024 010-499-420	TELEPHONE TAX COLL	11,700.00	11,657.66	13,000.00	12,000.00
2024 010-499-426	TRAVEL TAX COLL	5,000.00	4,854.69	8,000.00	9,000.00
2024 010-499-480	BOND PREMIUM TAX COLL	.00	.00	.00	.00
2024 010-499-572	CAPITAL OUTLAY TAX COLL	2,000.00	1,712.10	2,000.00	.00
2024 010-499-998	TAX COLLECTOR	1,642,740.00	1,521,770.16	1,630,050.00	1,674,209.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-503-102	I.T. COORDINATOR	60,316.00	60,274.04	4,704.00	.00
2024 010-503-105	REGULAR DEPUTY	24,487.00	19,066.88	.00	.00
2024 010-503-111	LONGEVITY	1,500.00	875.00	.00	.00
2024 010-503-200	FICA	6,635.00	6,168.28	369.00	.00
2024 010-503-202	GROUP INSURANCE	24,288.00	19,418.00	15.00	.00
2024 010-503-203	RETIREMENT	8,855.00	8,619.99	486.00	.00
2024 010-503-204	WORKER COMP	700.00	180.64	500.00	.00
2024 010-503-310	OFFICE SUPPLIES	10,000.00	9,695.44	7,000.00	7,000.00
2024 010-503-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2024 010-503-420	TELEPHONE	1,800.00	1,183.07	1,800.00	1,800.00
2024 010-503-425	OUTSIDE IT HELP	.00	.00	125,254.00	200,000.00
2024 010-503-427	CONFERENCE/SEMINAR EXPENSES	2,000.00	1,026.90	4,000.00	.00
2024 010-503-572	CAPITAL OUTLAY	5,000.00	3,812.68	.00	.00
2024 010-503-998	I.T. DEPARTMENT	145,581.00	130,320.92	144,128.00	208,800.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-510-105	MAINTENANCE SALARY 4	143,517.00	143,516.40	152,130.00	162,133.00
2024 010-510-107	MAINTENANCE EXTRA HELP	13,000.00	7,302.62	13,780.00	16,000.00
2024 010-510-111	LONGEVITY	1,020.00	1,020.00	1,800.00	2,500.00
2024 010-510-200	MAINTENANCE FICA	12,555.00	11,601.93	13,338.00	14,353.00
2024 010-510-202	MAINTENANCE GROUP INSURANCE	49,056.00	49,056.00	49,056.00	50,640.00
2024 010-510-203	MAINTENANCE RETIREMENT	16,756.00	16,631.56	18,341.00	20,563.00
2024 010-510-204	MAINTENANCE WORKER COMP	6,000.00	4,248.94	6,000.00	6,000.00
2024 010-510-308	MAINTENANCE, GAS & INSURANCE	9,910.00	8,759.95	10,500.00	10,500.00
2024 010-510-310	SUPPLIES MAINTENANCE	82,800.00	82,963.72	82,300.00	70,000.00
2024 010-510-445	UTILITIES MAINTENANCE	93,000.00	92,946.62	84,000.00	80,000.00
2024 010-510-446	UTILITIES-ANNEX	37,300.00	37,281.84	50,000.00	50,000.00
2024 010-510-450	MINOR REPAIRS MAINTENANCE	52,500.00	49,683.95	66,800.00	60,000.00
2024 010-510-452	JAIL MINOR REPAIRS	137,700.00	137,681.53	105,000.00	100,000.00
2024 010-510-457	YARD	5,794.00	5,551.51	6,141.00	6,141.00
2024 010-510-530	EQUIPMENT PURCHASE MAINTENAN	.00	.00	15,150.00	43,250.00
2024 010-510-998	MAINTENANCE	660,908.00	648,246.57	674,336.00	692,080.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-512-104	JAIL CHIEF OFFICE CLERK (1)	36,282.00	36,282.00	38,459.00	40,960.00
2024 010-512-107	EXTRA HELP	25,000.00	18,178.05	7,000.00	25,000.00
2024 010-512-109	JAIL ADM. SALARY	58,863.00	58,796.80	97,187.00	57,688.00
2024 010-512-110	SERGEANTS 4	169,605.00	169,604.16	179,781.00	189,784.00
2024 010-512-111	LONGEVITY	14,460.00	11,435.00	21,200.00	19,700.00
2024 010-512-112	JAIL ADM. ASST.	.00	.00	.00	51,234.00
2024 010-512-138	SALARIES, JAILERS 26	1,177,868.00	827,267.77	1,082,335.00	1,178,528.00
2024 010-512-142	TRANSPORT/MENTAL HEALTH	45,976.00	45,975.12	48,734.00	51,234.00
2024 010-512-150	JAIL I.T. DIRECTOR	4,186.00	3,456.04	.00	.00
2024 010-512-151	JAIL NURSE	43,172.00	43,148.39	48,734.00	52,301.00
2024 010-512-158	SALARY, COMP TIME	85,800.00	85,736.51	77,066.00	20,000.00
2024 010-512-200	FICA	114,471.00	97,018.30	121,673.00	140,337.00
2024 010-512-202	GROUP INSURANCE	425,040.00	349,390.00	429,240.00	443,100.00
2024 010-512-203	RETIREMENT	152,777.00	139,034.59	167,320.00	201,058.00
2024 010-512-204	WORKERS COMPENSATION	30,000.00	23,717.13	25,000.00	35,000.00
2024 010-512-310	SUPPLIES JAIL	119,700.00	118,981.63	120,000.00	120,000.00
2024 010-512-333	FEEDING PRISONERS JAIL	321,300.00	321,206.58	324,480.00	320,000.00
2024 010-512-335	BEDDING & UTENSILS JAIL	1,500.00	369.00	1,500.00	1,500.00
2024 010-512-336	PRISON UNIFORMS JAIL	4,000.00	641.55	5,000.00	5,000.00
2024 010-512-337	JAILER UNIFORMS	10,600.00	10,570.86	7,500.00	7,500.00
2024 010-512-405	MEDICAL FEES JAIL	278,010.00	277,973.03	230,000.00	250,000.00
2024 010-512-445	UTILITIES JAIL	165,700.00	165,661.35	165,000.00	165,000.00
2024 010-512-456	PRISONERS TRANSPORTATION	6,000.00	2,095.05	6,000.00	6,000.00
2024 010-512-572	EQUIPMENT PURCHASES JAIL	26,360.00	9,964.00	60,000.00	20,000.00
2024 010-512-998	JAIL	3,316,670.00	2,816,502.91	3,263,209.00	3,400,924.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-550-101	SALARY, CONSTABLES-1-5	145,431.00	145,430.40	149,202.00	168,750.00
2024 010-550-111	LONGEVITY	.00	.00	.00	.00
2024 010-550-200	FICA	16,221.00	16,080.71	16,777.00	18,005.00
2024 010-550-202	GROUP INSURANCE	60,720.00	60,516.00	59,620.00	63,300.00
2024 010-550-203	RETIREMENT	22,749.00	22,665.60	23,071.00	25,795.00
2024 010-550-204	WORKERS COMPENSATION	5,300.00	4,016.60	4,500.00	5,500.00
2024 010-550-310	OFFICE SUPPLIES CONSTABLES	2,900.00	2,658.86	8,300.00	2,100.00
2024 010-550-420	TELEPHONE - CONSTABLE	3,000.00	2,537.72	3,000.00	3,000.00
2024 010-550-426	TRAVEL, CONSTABLES-PAYROLL	64,500.00	64,500.00	64,500.00	64,500.00
2024 010-550-427	CONFERENCE TRAVEL CONSTABLES	.00	.00	400.00	.00
2024 010-550-453	RADIO REPAIR CONSTABLES	1,500.00	39.95	.00	1,500.00
2024 010-550-480	BOND CONSTABLES	100.00	92.50	100.00	.00
2024 010-550-572	CAPITAL OUTLAY CONSTABLES	.00	.00	.00	.00
2024 010-550-998	CONSTABLES	322,421.00	318,538.34	329,470.00	352,450.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-560-101	SALARY, SHERIFF	63,506.00	63,505.92	66,682.00	68,683.00
2024 010-560-105	SALARY, SECRETARY ADMIN. AST	38,084.00	38,014.85	39,840.00	43,340.00
2024 010-560-106	SALARY, CIVIL WARRANTS SEC.	36,282.00	36,282.00	38,459.00	41,960.00
2024 010-560-107	SALARY, EXTRA HELP	3,000.00	2,956.50	22,790.00	23,474.00
2024 010-560-109	SALARY, SERGEANTS (4)	193,625.00	193,624.32	205,242.00	215,248.00
2024 010-560-111	LONGEVITY	13,200.00	11,227.50	22,500.00	24,100.00
2024 010-560-129	SALARY, JUVENILE INVESTIGATOR	46,253.00	46,252.08	49,028.00	51,528.00
2024 010-560-139	SALARY, INVESTIGATOR1 (2)	98,783.00	98,782.08	104,709.00	109,712.00
2024 010-560-140	SALARY, CHIEF DEPUTY	53,214.00	53,214.00	56,407.00	58,907.00
2024 010-560-141	SALARY, CRIM INVESTIGAT (3)	96,757.00	96,358.50	147,082.00	154,584.00
2024 010-560-142	SALARY, CAR DEPUTIES (15)	642,627.00	641,736.05	666,005.00	768,510.00
2024 010-560-143	ANIMAL CONTROL OFFICER	976.00	.00	48,734.00	51,234.00
2024 010-560-144	SALARY, DISPATCHERS (9)	332,280.00	330,062.59	352,217.00	383,733.00
2024 010-560-146	SALARY, COMMUNICATIONS SUPER	39,475.00	39,474.96	41,844.00	45,344.00
2024 010-560-148	AUTO THEFT GRANT	.00	1,829.66-	.00	.00
2024 010-560-150	NARCOTIC OFFICER(2)	92,505.00	92,504.16	98,055.00	103,056.00
2024 010-560-153	AUTO THEFT CASH MATCH	26,993.00	26,973.00	15,000.00	15,000.00
2024 010-560-158	SALARY, COMP TIME	165,800.00	165,728.87	121,816.00	60,000.00
2024 010-560-200	FICA	151,232.00	143,496.71	160,697.00	168,824.00
2024 010-560-202	GROUP INSURANCE	510,048.00	477,865.00	527,352.00	544,380.00
2024 010-560-203	RETIREMENT	205,990.00	205,980.42	220,984.00	241,870.00
2024 010-560-204	WORKERS COMPENSATION	40,000.00	23,811.87	35,000.00	45,000.00
2024 010-560-225	SHERIFF TRAVEL ALLOWANCE	16,200.00	16,200.00	16,200.00	.00
2024 010-560-310	OFFICE SUPPLIES SHERIFF	92,000.00	90,769.74	70,000.00	70,000.00
2024 010-560-330	MOTOR FUEL SHERIFF	190,400.00	190,339.72	170,000.00	150,000.00
2024 010-560-331	SHERIFF TIRES	21,100.00	21,174.00	25,000.00	15,000.00
2024 010-560-332	SHERIFF MAINTENANCE	54,000.00	61,225.86	55,000.00	55,000.00
2024 010-560-337	SHERIFF UNIFORMS	21,350.00	21,326.46	20,000.00	20,000.00
2024 010-560-346	DOG MAINTENANCE SHERIFF	2,000.00	.00	2,000.00	2,000.00
2024 010-560-400	SHERIFF LITIGATION	12,000.00	2,741.67	5,000.00	12,000.00
2024 010-560-406	SHERIFF EQUIPMENT RENTAL/LEA	5,000.00	.00	.00	5,000.00
2024 010-560-414	DEPUTY TRAINING SHERIFF	24,000.00	18,433.83	16,000.00	24,000.00
2024 010-560-420	TELEPHONE SHERIFF	65,400.00	65,362.64	69,000.00	44,000.00
2024 010-560-426	OUT OF DISTRICT EXPENSE SHER	1,000.00	.00	.00	1,000.00
2024 010-560-453	RADIO REPAIR SHERIFF	8,000.00	5,522.50	1,000.00	8,000.00
2024 010-560-455	SHERIFF GUNS & AMMUNITION	41,000.00	40,978.81	4,000.00	10,000.00
2024 010-560-480	BOND SHERIFF	600.00	.00	.00	.00
2024 010-560-482	VEHICLE INSURANCE	41,197.00	41,197.00	41,000.00	23,000.00
2024 010-560-483	SHERIFF LIABILITY INSURANCE	73,500.00	43,466.00	54,600.00	100,000.00
2024 010-560-485	STORAGE LEASE	.00	.00	.00	1,800.00
2024 010-560-490	INVESTIGATOR'S EXPENSE SHERI	10,700.00	10,617.24	16,400.00	10,000.00
2024 010-560-570	SHERIFF GRANT EXPENDITURES	.00	.00	.00	.00
2024 010-560-571	EQUIPMENT PURCHASES SHERIFF	260,460.00	260,436.51	236,850.00	198,000.00
2024 010-560-998	SHERIFF	3,790,537.00	3,675,813.70	3,842,493.00	3,967,287.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-575-111	LONGEVITY	.00	.00	.00	.00
2024 010-575-191	SALARY, DISTRICT JUDGE	18,000.00	18,000.00	18,000.00	18,000.00
2024 010-575-192	SALARY, COUNTY JUDGE	7,700.00	7,699.92	7,700.00	7,700.00
2024 010-575-193	SALARY, CO. COURT AT LAW JUD	18,000.00	18,000.00	18,000.00	18,000.00
2024 010-575-200	FICA	3,004.00	2,698.62	3,344.00	3,344.00
2024 010-575-202	GROUP INSURANCE	12,264.00	12,264.00	12,264.00	12,660.00
2024 010-575-203	RETIREMENT	4,682.00	4,671.84	4,598.00	4,790.00
2024 010-575-204	WORKERS COMPENSATION	300.00	98.00	200.00	250.00
2024 010-575-483	LIABILITY INSURANCE PREM.	.00	.00	.00	.00
2024 010-575-998	JUVENILE BOARD	63,950.00	63,432.38	64,106.00	64,744.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-585-103	REGULAR DEPUTY	32,687.00	32,686.08	34,648.00	37,149.00
2024 010-585-105	SALARY, ADMIN. ASST.	37,584.00	37,584.00	39,840.00	42,340.00
2024 010-585-107	EXTRA HELP	.00	.00	.00	.00
2024 010-585-111	LONGEVITY	.00	.00	500.00	600.00
2024 010-585-200	FICA	5,376.00	5,280.24	5,737.00	6,127.00
2024 010-585-202	GROUP INSURANCE	24,528.00	24,528.00	24,528.00	25,320.00
2024 010-585-203	RETIREMENT	7,535.00	7,512.00	7,889.00	8,778.00
2024 010-585-204	WORKERS COMPENSATION	400.00	157.92	300.00	400.00
2024 010-585-310	SUPPLIES HIGHWAY PATROL	4,200.00	4,148.12	5,900.00	5,900.00
2024 010-585-313	WEIGHT & LICENSE SUPPLIES	2,200.00	2,187.15	.00	.00
2024 010-585-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2024 010-585-420	TELEPHONE HIGHWAY PATROL	900.00	743.66	1,000.00	1,000.00
2024 010-585-421	WEIGHT & LICENSE TELEPHONE	.00	.00	.00	.00
2024 010-585-453	EQUIPMENT REPAIR HIGHWAY PAT	.00	.00	1,000.00	1,000.00
2024 010-585-572	CAPITAL OUTLAY HIGHWAY PATRO	.00	.00	.00	.00
2024 010-585-998	HIGHWAY PATROL	115,410.00	114,827.17	121,342.00	128,614.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-630-111	LONGEVITY	720.00	720.00	1,300.00	1,400.00
2024 010-630-112	ENVIRONMENTAL SPECIALIST	40,884.00	40,826.73	39,840.00	42,340.00
2024 010-630-200	FICA	3,113.00	3,090.22	3,180.00	3,379.00
2024 010-630-202	GROUP INSURANCE	12,264.00	12,264.00	12,264.00	12,660.00
2024 010-630-203	RETIREMENT	4,504.00	4,486.39	4,373.00	4,840.00
2024 010-630-204	WORKER COMP	400.00	67.25	200.00	250.00
2024 010-630-310	TELEPHONE, OTHER OFFICE EXPEN	4,000.00	3,400.95	4,000.00	4,000.00
2024 010-630-407	COUNTY TRAPPER	40,000.00	38,400.00	40,000.00	40,000.00
2024 010-630-426	FUEL/MAINTENANCE	2,796.00	2,645.80	6,916.00	6,916.00
2024 010-630-572	EQUIPMENT	.00	.00	.00	.00
2024 010-630-998	COUNTY HEALTH	108,681.00	105,901.34	112,073.00	115,785.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-631-111	LONGEVITY	.00	.00	.00	.00
2024 010-631-112	COORDINATOR	38,350.00	38,311.26	43,157.00	45,658.00
2024 010-631-200	FICA	2,869.00	2,864.33	3,302.00	3,493.00
2024 010-631-202	GROUP INSURANCE	12,144.00	11,242.00	12,264.00	12,660.00
2024 010-631-203	RETIREMENT	4,129.00	4,095.45	4,541.00	5,005.00
2024 010-631-204	WORKER COMP	475.00	85.96	300.00	300.00
2024 010-631-310	SUPPLIES	6,000.00	5,399.81	6,000.00	6,000.00
2024 010-631-311	CONTRACTUAL	21,000.00	.00	21,000.00	21,000.00
2024 010-631-420	OTHER- TELEPHONE	39,288.00	26,775.08	39,288.00	39,288.00
2024 010-631-426	TRAVEL	1,460.00	187.01	2,610.00	2,610.00
2024 010-631-998	PUBLIC HEALTH	125,715.00	88,960.90	132,462.00	136,014.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-640-102	SALARY, WELFARE WORKER	2,899.00	2,896.56	3,071.00	3,071.00
2024 010-640-105	SALARY, SECRETARY	.00	.00	.00	.00
2024 010-640-107	EXTRA HELP	500.00	.00	500.00	500.00
2024 010-640-111	LONGEVITY	.00	.00	.00	.00
2024 010-640-200	FICA	268.00	211.12	279.00	281.00
2024 010-640-202	GROUP INSURANCE	.00	.00	.00	.00
2024 010-640-203	RETIREMENT	358.00	309.60	376.00	400.00
2024 010-640-204	WORKERS COMPENSATION	300.00	35.04	200.00	200.00
2024 010-640-225	TRAVEL WELFARE WORKER	.00	.00	.00	.00
2024 010-640-300	CASH ALLOWANCE WELFARE	.00	.00	.00	.00
2024 010-640-301	GROCERIES & CLOTHES WELFARE	100.00	.00	100.00	100.00
2024 010-640-302	MEDICINE & MEDICAL FEES	100.00	.00	100.00	100.00
2024 010-640-303	HOSPITALIZATION WELFARE	.00	.00	.00	.00
2024 010-640-304	BURIAL EXPENSE WELFARE	1,200.00	.00	1,400.00	1,400.00
2024 010-640-310	OFFICE SUPPLIES WELFARE	500.00	.00	300.00	300.00
2024 010-640-420	TELEPHONE WELFARE	500.00	154.43	500.00	500.00
2024 010-640-426	TRANSPORTATION FOR SICK	100.00	.00	100.00	100.00
2024 010-640-572	CAPITAL OUTLAY WELFARE	.00	.00	.00	.00
2024 010-640-998	COUNTY WELFARE	6,825.00	3,606.75	6,926.00	6,952.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-645-102	SALARY, ANIMAL WELFARE	3,000.00	1,125.00	4,770.00	4,770.00
2022 010-645-105	SALARY, ANIMAL WELFARE	.00	.00	.00	.00
2024 010-645-111	LONGEVITY	.00	.00	.00	.00
2024 010-645-145	NUISANCE ABATEMENT OFFICER	6,026.00	5,687.61	6,388.00	6,388.00
2024 010-645-200	SANITATION FICA	5,618.00	5,434.62	5,876.00	6,624.00
2024 010-645-203	SANITATION RETIREMENT	7,498.00	7,217.64	8,081.00	9,489.00
2024 010-645-204	SANITATION WORK COMP.	600.00	248.93	400.00	500.00
2024 010-645-310	SANITATION SUPPLIES	6,500.00	5,815.07	9,500.00	9,500.00
2024 010-645-411	KILGORE RESCUE UNIT	3,000.00	3,000.00	4,000.00	4,000.00
2024 010-645-413	RESCUE UNIT HENDERSON	6,000.00	6,000.00	6,000.00	6,000.00
2024 010-645-414	ANIMAL CONTROL	14,350.00	14,301.92	10,000.00	10,000.00
2024 010-645-418	SANITARY LANDFILL, SALARY(6)	66,986.00	63,862.20	70,000.00	75,000.00
2024 010-645-445	SANITATION UTILITIES	7,800.00	6,899.51	7,800.00	7,800.00
2024 010-645-461	SANITATION EQUIPMENT RENTAL	20,000.00	.00	.00	20,000.00
2024 010-645-486	SANITATION CONTRACT WORK	267,200.00	267,176.74	227,000.00	300,000.00
2024 010-645-571	CAPITAL OUTLAY SANITATION	3,000.00	.00	.00	.00
2024 010-645-593	SANITATION CONSTRUCTION COST	7,000.00	.00	.00	7,000.00
2024 010-645-998	HEALTH AND WELFARE	424,578.00	386,769.24	359,815.00	467,071.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-646-405	OFFICE FEE MENTAL HEALTH	18,000.00	.00	18,000.00	5,000.00
2024 010-646-998	MENTAL HEALTH	18,000.00	.00	18,000.00	5,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-647-470	JUVENILE ROOM AND BOARD	42,000.00	40,350.23	42,000.00	42,000.00
2024 010-647-998	WELFARE AID TO STATE	42,000.00	40,350.23	42,000.00	42,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-650-102	SYSTEM DIRECTOR	54,800.00	54,799.92	58,088.00	60,588.00
2024 010-650-103	ASSISTANT SYSTEM DIRECTOR	42,941.00	42,940.08	45,517.00	48,017.00
2024 010-650-104	BRANCH MANAGER(3)	112,752.00	112,752.00	119,518.00	127,020.00
2024 010-650-111	LONGEVITY	4,020.00	3,405.00	6,400.00	6,600.00
2024 010-650-170	CATALOGING	32,687.00	32,686.08	34,648.00	37,149.00
2024 010-650-171	INFORMATION SERVICES(2)	65,373.00	65,372.16	69,295.00	74,298.00
2024 010-650-172	SALARY, CIRCULATIONS ASSISTA	.00	.00	.00	.00
2024 010-650-173	ASSISTANT BRANCH MANAGERS(3)	98,059.00	98,058.24	103,942.00	111,447.00
2024 010-650-174	SALARY, OVERTON ASSISTANT	.00	.00	.00	.00
2024 010-650-175	SALARY, TATUM ASSISTANT	.00	.00	.00	.00
2024 010-650-176	SALARY, P. T. CATALOG ASS'N	.00	.00	.00	.00
2024 010-650-178	PART TIME	137,709.00	124,095.88	137,709.00	137,709.00
2024 010-650-179	CHILDREN'S SERVICES	32,687.00	31,014.81	34,648.00	37,149.00
2024 010-650-200	FICA	44,449.00	41,866.17	46,647.00	48,959.00
2024 010-650-202	GROUP INSURANCE	146,148.00	146,146.00	147,168.00	151,920.00
2024 010-650-203	RETIREMENT	60,423.00	60,413.32	64,147.00	70,142.00
2024 010-650-204	WORKERS COMPENSATION	1,603.00	703.70	1,650.00	1,750.00
2024 010-650-310	OFFICE SUPPLIES LIBRARY	30,000.00	27,742.77	30,000.00	30,000.00
2024 010-650-340	PRINT MATERIALS-LIBRARY	34,150.00	34,140.91	32,000.00	32,000.00
2024 010-650-341	SERIAL SUBSCRIPTIONS-LIBRARY	23,000.00	18,509.25	23,000.00	23,000.00
2024 010-650-342	MICROFORMS-LIBRARY	300.00	183.93	300.00	300.00
2024 010-650-343	AUDIOVISUAL MATERIALS-LIBRAR	4,750.00	3,301.57	4,500.00	4,500.00
2024 010-650-350	LIBRARY AUTOMATION	32,000.00	25,852.51	32,000.00	32,000.00
2024 010-650-406	LIBRARY RENTAL EQUIPMENT	.00	.00	.00	.00
2024 010-650-420	TELEPHONE LIBRARY	14,800.00	11,936.70	14,800.00	14,800.00
2024 010-650-426	TRAVEL LIBRARY	8,000.00	7,822.14	8,000.00	8,000.00
2024 010-650-445	UTILITIES, HENDERSON LIBRARY	32,200.00	32,146.25	29,000.00	29,000.00
2024 010-650-447	UTILITIES, TATUM LIBRARY	8,179.00	8,132.36	7,700.00	7,700.00
2024 010-650-448	UTILITIES, MT. ENTERPRISE L	7,850.00	7,801.56	7,000.00	7,000.00
2024 010-650-456	JANITORIAL CONTRACT LIBRARY	25,425.00	18,200.00	25,425.00	25,425.00
2024 010-650-504	TEXAS BOOK FESTIVAL	.00	.00	.00	.00
2024 010-650-572	CAPITAL OUTLAY LIBRARY	1,550.00	.00	100,000.00	.00
2024 010-650-998	LIBRARY COMPLEX	1,055,855.00	1,010,023.31	1,183,102.00	1,126,473.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-655-103	SALARY, DEPOT SUPERVISOR	39,584.00	39,494.47	39,840.00	42,340.00
2024 010-655-105	REGULAR DEPUTY	33,487.00	33,472.64	34,648.00	37,149.00
2024 010-655-107	EXTRA HELP	34,606.00	32,389.31	43,287.00	46,955.00
2024 010-655-111	LONGEVITY	1,740.00	1,740.00	3,100.00	3,300.00
2024 010-655-200	FICA	8,799.00	7,788.91	9,423.00	9,926.00
2024 010-655-202	GROUP INSURANCE	24,528.00	24,528.00	24,528.00	25,320.00
2024 010-655-203	RETIREMENT	11,744.00	11,448.49	12,958.00	14,220.00
2024 010-655-204	WORKERS COMPENSATION	800.00	133.24	400.00	500.00
2024 010-655-310	OFFICE SUPPLIES & MATERIALS	6,000.00	4,811.06	6,000.00	6,000.00
2024 010-655-311	SYRUP FESTIVAL	20,775.00	20,743.01	20,500.00	16,000.00
2024 010-655-420	TELEPHONE DEPOT	1,800.00	1,706.26	3,000.00	3,000.00
2024 010-655-426	TRAVEL DEPOT	3,800.00	3,789.89	3,200.00	3,000.00
2024 010-655-445	UTILITIES & ALARM SYSTEM	15,300.00	15,270.37	14,100.00	12,000.00
2024 010-655-456	JANITORIAL CONTRACT DEPOT	1,100.00	.00	1,100.00	1,100.00
2024 010-655-572	CAPITAL OUTLAY DEPOT	3,685.00	3,685.00	.00	.00
2024 010-655-998	DEPOT/CHILDRENS DISCOVERY CN	207,748.00	201,000.65	216,084.00	220,810.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-665-105	SECRETARY AG & HOME DEMO	37,584.00	37,584.00	39,840.00	42,340.00
2024 010-665-107	EXTRA HELP	1,500.00	1,484.44	1,500.00	500.00
2024 010-665-111	LONGEVITY	480.00	480.00	900.00	1,000.00
2024 010-665-181	SALARY, COUNTY AGENTS	28,021.00	27,269.24	31,293.00	33,794.00
2024 010-665-182	H. D. AGENT	29,521.00	29,520.96	31,293.00	33,794.00
2024 010-665-183	ASSOCIATE COUNTY AGENT	29,521.00	29,520.96	17,293.00	33,794.00
2024 010-665-184	ASSOCIATE H. D. AGENT	.00	.00	.00	.00
2024 010-665-200	FICA	11,167.00	10,957.90	11,778.00	12,551.00
2024 010-665-202	GROUP INSURANCE (1)	13,364.00	13,329.00	14,064.00	14,460.00
2024 010-665-203	RETIREMENT	4,087.00	4,068.96	4,285.75	4,751.00
2024 010-665-204	WORKERS COMPENSATION	300.00	88.77	200.00	300.00
2024 010-665-225	TRAVEL ALLOWANCE	.00	.00	.00	.00
2024 010-665-309	4-H CLUB	5,750.00	5,712.78	5,200.00	5,200.00
2024 010-665-310	OFFICE SUPPLIES	9,750.00	9,746.64	19,600.00	5,800.00
2024 010-665-313	MISCELLANEOUS MAJOR FCS	500.00	455.76	300.00	300.00
2024 010-665-406	EQUIPMENT RENTAL/LEASE	.00	.00	.00	.00
2024 010-665-420	TELEPHONE	4,860.00	4,564.37	3,300.00	3,300.00
2024 010-665-424	TELEPHONE, H. D. AGENT	.00	.00	.00	.00
2024 010-665-426	TRAVEL	16,900.00	17,542.64	16,000.00	18,000.00
2024 010-665-427	CONFERENCE	8,685.00	7,975.08	8,685.00	8,685.00
2024 010-665-428	MISCELLANEOUS, MAJOR AGRICUL	600.00	27.19	600.00	600.00
2024 010-665-572	CAPITAL OUTLAY	.00	.00	1,200.00	.00
2024 010-665-998	AGRICULTURE & HOME DEMO	202,590.00	200,328.69	207,331.75	219,169.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-695-420	DISTRICT PROB	4,500.00	1,852.92	4,500.00	4,500.00
2024 010-695-940	COMMUNITY CENTER,N. VAN BURE	.00	.00	.00	.00
2024 010-695-950	POSTAGE & METER RENT	120,000.00	88,827.02	100,000.00	100,000.00
2024 010-695-955	UNEMPLOYMENT INSURANCE	60,000.00	5,062.04	22,300.00	60,000.00
2024 010-695-959	PROFESSIONAL FEES	.00	.00	28,000.00	75,000.00
2024 010-695-960	AUDIT & ACCOUNTANTS FEES	70,000.00	43,838.64	70,000.00	70,000.00
2024 010-695-961	INVESTMENT CONSULTING	.00	.00	30,000.00	30,000.00
2024 010-695-965	EQUIPMENT SERVICE CONTRACT	35,000.00	34,958.20	112,000.00	75,000.00
2024 010-695-967	SOFTWARE MAINTENANCE	199,100.00	199,077.57	212,800.00	220,000.00
2024 010-695-968	HARDWARE MAINTENANCE	33,000.00	15,767.98	19,400.00	40,000.00
2024 010-695-970	MISCELLANEOUS	288,350.00	285,766.61	65,000.00	65,000.00
2024 010-695-972	N. E. TEX. TASKFORCE CASH MA	5,000.00	.00	5,000.00	5,000.00
2024 010-695-973	RUSK CO CRIMESTOPPERS	1,000.00	1,000.00	1,000.00	1,000.00
2024 010-695-974	RUSK CO MOUNTED PATROL	1,000.00	.00	1,000.00	1,000.00
2024 010-695-975	COMMUNITY HEALTH CORE	18,000.00	18,000.00	23,000.00	18,000.00
2024 010-695-976	BOYS AND GIRLS CLUB	5,000.00	5,000.00	5,000.00	5,000.00
2024 010-695-978	FRIENDS HELPING FRIENDS	5,000.00	5,000.00	5,000.00	5,000.00
2024 010-695-979	MEALS ON WHEELS	6,000.00	6,000.00	10,000.00	6,000.00
2024 010-695-980	E. T. CON. ON ALCOHOLISM	5,000.00	5,000.00	5,000.00	5,000.00
2024 010-695-981	NET RMA	2,000.00	2,000.00	2,000.00	2,000.00
2024 010-695-982	EAST TEXAS CASA	12,000.00	12,000.00	5,000.00	5,000.00
2024 010-695-984	WOMEN'S CENTER OF EAST TEXAS	5,000.00	5,000.00	5,000.00	5,000.00
2024 010-695-987	RUSK SOIL & WATER CONSERVATI	2,250.00	2,250.00	2,500.00	2,000.00
2024 010-695-991	RUSK CO. HISTORICAL COMMISSI	8,000.00	3,696.93	8,000.00	8,000.00
2024 010-695-992	COMMUNITY CENTER MISC.	5,000.00	3,440.31	5,000.00	5,000.00
2024 010-695-993	FIRE FIGHTERS ASSOC. TOWER	.00	.00	.00	.00
2022 010-695-994	PROFESSIONAL SERVICES	6,000.00	5,769.68	.00	.00
2024 010-695-995	PROBATE EDUCATION	1,300.00	1,264.55	2,000.00	1,000.00
2024 010-695-998	OTHER	897,500.00	750,572.45	748,500.00	813,500.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 010-700-017	LAW LIBRARY	.00	.00	.00	.00
2024 010-700-030	RUSK CO. HUMAN SERV.	100,000.00	100,000.00	100,000.00	.00
2024 010-700-060	INTEREST & SINKING FUND	.00	.00	.00	.00
2024 010-700-080	AIRPORT	.00	.00	100,000.00	125,000.00
2024 010-700-088	JUVENILE PROBATION	115,000.00	115,000.00	115,000.00	115,000.00
2024 010-700-098	INSURANCE TRUST	.00	.00	.00	.00
2024 010-700-998	TRANSFER TO OTHER FUNDS	215,000.00	215,000.00	315,000.00	240,000.00
2024 010-999-999	TOTAL EXPENDITURES	20,190,297.00	17,969,712.76	20,634,416.83	21,578,296.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 012-310-110	MAINT OF PUBLIC ROAD (A)	3,708,018.52	2,424,600.22	4,301,717.24	4,611,557.01
2024 012-310-115	FM & LATERAL ROAD (C)	2,081,900.91	1,411,061.54	2,183,994.47	2,345,490.36
2024 012-310-120	DELINQUENT TAXES	105,000.00	114,061.75	105,000.00	105,000.00
2024 012-319-000	TAX INTEREST & PENALTY	80,000.00	81,816.79	80,000.00	80,000.00
2024 012-321-200	AUTO REGISTRATION	360,000.00	359,905.85	360,000.00	360,000.00
2024 012-321-400	CO AUTO REG. TAX-\$10	450,000.00	451,250.00	450,000.00	450,000.00
2024 012-330-300	GROSS WEIGHT & AXLE WEIGHT F	80,000.00	94,643.20	80,000.00	80,000.00
2024 012-330-900	GRANT-TXDOT	.00	299,185.84	.00	.00
2024 012-333-300	F.E.M.A. REVENUE	.00	.00	.00	.00
2024 012-333-500	LATERAL ROAD STATE	50,000.00	50,463.93	50,000.00	50,000.00
2024 012-350-100	FINES & FORFEITURES	200,000.00	136,621.99	130,000.00	130,000.00
2024 012-360-100	INTEREST EARNED	150,000.00	70,295.39	50,000.00	100,000.00
2024 012-365-100	SALE OF ASSETS	.00	175.00	.00	.00
2024 012-370-000	MISCELLANEOUS REVENUE	800.00	3,115.31	800.00	800.00
2024 012-370-039	INSURANCE PROCEEDS	.00	.00	5,000.00-	.00
2024 012-391-100	OTHER FINANCING SOURCES	.00	.00	.00	.00
2024 012-399-999	TOTAL REVENUE	7,265,719.43	5,497,196.81	7,786,511.71	8,312,847.37

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 012-620-105	R & B SECRETARY/ADM. ASST.	37,584.00	37,584.00	39,840.00	42,340.00
2024 012-620-107	EXTRA HELP	1,000.00	.00	.00	.00
2024 012-620-111	LONGEVITY	1,500.00	1,500.00	3,000.00	3,000.00
2024 012-620-200	FICA	8,024.00	7,783.70	8,440.00	8,922.00
2024 012-620-202	HEALTH INSURANCE	12,264.00	12,264.00	12,264.00	12,660.00
2024 012-620-203	RETIRMENT	11,109.00	11,105.16	11,606.00	12,782.00
2024 012-620-204	WORKER COMPENSATION INSURANC	600.00	87.76	400.00	500.00
2024 012-620-207	ROAD & BRIDGE TELEPHONE	1,000.00	926.46	1,100.00	1,000.00
2024 012-620-212	R & B SEC/ADM ASST CONFERENC	500.00	.00	500.00	500.00
2024 012-620-229	TRAVEL, PCT. #1-PAYROLL	16,200.00	16,200.00	16,200.00	17,400.00
2024 012-620-230	TRAVEL, PCT. #2-PAYROLL	16,200.00	16,200.00	16,200.00	17,400.00
2024 012-620-231	TRAVEL, PCT. #3-PAYROLL	16,200.00	16,200.00	16,200.00	17,400.00
2024 012-620-232	TRAVEL, PCT. #4-PAYROLL	16,200.00	16,200.00	16,200.00	17,400.00
2024 012-620-313	OFFICE SUPPLIES-SECRETARY	2,800.00	1,754.92	2,800.00	2,800.00
2024 012-620-427	MISC. CONFERENCE & TRAVEL	8,480.00	3,310.65	8,880.00	9,000.00
2024 012-620-480	ROAD SUPERINTENDENT SAFETY P	100.00	.00	120.00	100.00
2024 012-620-572	ROAD & BRIDGE CAPITAL OUTLAY	.00	.00	.00	.00
2024 012-620-900	MISC. TREASURER'S COMMISSION	15,000.00	.00	15,000.00	15,000.00
2024 012-620-998	ROAD & BRIDGE MISCELLANEOUS	164,761.00	141,116.65	168,750.00	178,204.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 012-621-108	#1 SALARY, PART TIME HELP	6,000.00	.00	6,000.00	6,000.00
2024 012-621-109	#1 SALARY, FOREMAN	48,151.00	44,745.18	51,041.00	53,542.00
2024 012-621-111	LONGEVITY	8,040.00	3,675.00	6,500.00	3,600.00
2024 012-621-194	#1 OPERATORS #1 (8)	341,328.00	316,512.68	361,808.00	381,840.00
2024 012-621-195	#1 OPERATORS #II (2)	109,003.00	99,045.22	115,543.00	82,030.00
2024 012-621-196	#1 MECHANIC	45,272.00	45,271.92	47,989.00	50,489.00
2024 012-621-200	#1 FICA	42,770.00	37,514.08	45,050.00	44,179.00
2024 012-621-202	#1 GROUP INSURANCE	157,872.00	144,536.00	159,432.00	151,920.00
2024 012-621-203	#1 RETIREMENT	57,083.00	54,554.77	61,950.00	63,295.00
2024 012-621-204	#1 WORKER COMPENSATION INSUR	19,000.00	9,444.82	17,000.00	17,000.00
2024 012-621-330	#1 MOTOR FUEL & LUBRICATION	99,600.00	99,551.62	101,000.00	95,000.00
2024 012-621-341	#1 PIPE & BRIDGE MATERIAL	46,269.00	18,629.89	2,213.00	46,213.00
2024 012-621-342	#1 ROAD OIL & SEAL COAT	153,000.00	152,555.75	14,500.00	120,000.00
2024 012-621-343	#1 GRAVEL & REMIX	130,000.00	129,938.34	127,000.00	95,000.00
2024 012-621-351	#1 SHOP & PARTS	48,700.00	44,029.28	65,000.00	65,000.00
2024 012-621-395	#1 SUPPLIES	78,850.00	78,811.53	80,000.00	50,000.00
2024 012-621-445	#1 UTILITIES	11,950.00	11,902.04	14,750.00	10,250.00
2024 012-621-461	#1 MACHINE HIRE	52,800.00	50,923.20	72,500.00	2,500.00
2024 012-621-486	#1 CONTRACT LABOR	6,000.00	5,210.00	13,000.00	6,000.00
2024 012-621-571	#1 EQUIPMENT PURCHASES	420,924.68	120,728.06	582,585.17	142,000.00
2024 012-621-998	ROAD & BRIDGE PCT. 1	1,882,612.68	1,467,579.38	1,944,861.17	1,485,858.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 012-622-108	#2 SALARY PART TIME HELP	20,436.00	.00	25,436.00	25,436.00
2024 012-622-109	#2 SALARY, FOREMAN (1)	48,151.00	48,150.96	51,041.00	53,542.00
2024 012-622-111	LONGEVITY	6,720.00	6,720.00	12,100.00	13,100.00
2024 012-622-190	#2 OPERATORS #I (10)	426,710.00	426,706.15	452,260.00	477,270.00
2024 012-622-194	#2 OPERATORS #II	.00	.00	.00	.00
2024 012-622-196	#2 SALARY, MECHANIC (1)	45,272.00	45,271.92	47,989.00	50,489.00
2024 012-622-200	#2 FICA	41,226.00	39,423.51	45,575.00	47,947.00
2024 012-622-202	#2 GROUP INSURANCE	147,228.00	147,168.00	147,168.00	151,920.00
2024 012-622-203	#2 RETIREMENT	57,090.00	56,457.81	62,672.00	68,693.00
2024 012-622-204	#2 WORKER COMENSATION INSURA	31,000.00	9,829.50	25,000.00	25,000.00
2024 012-622-330	#2 MOTOR FUEL & LUBRICATION	120,000.00	119,512.29	95,000.00	120,000.00
2024 012-622-341	#2 PIPE & BRIDGE MATERIAL	30,000.00	27,012.18	26,000.00	20,000.00
2024 012-622-342	#2 ROAD OIL & SEAL COAT	258,117.00	253,786.00	17.00	110,000.00
2024 012-622-343	#2 GRAVEL & REMIX	75,800.00	75,742.14	312,831.14	60,000.00
2024 012-622-351	#2 SHOP & PARTS	45,600.00	32,349.91	30,000.00	50,000.00
2024 012-622-395	#2 SUPPLIES	53,600.00	53,541.83	64,000.00	50,000.00
2024 012-622-445	#2 UTILITIES	18,000.00	10,280.16	18,000.00	18,000.00
2024 012-622-461	#2 MACHINE HIRE	7,250.00	590.00	11,250.00	7,250.00
2024 012-622-486	#2 CONTRACT LABOR	15,800.00	14,150.00	6,400.00	6,000.00
2024 012-622-571	#2 EQUIPMENT PURCHASE	880,727.58	217,687.72	1,016,384.74	369,500.00
2024 012-622-998	ROAD & BRIDGE PCT. 2	2,328,727.58	1,584,380.08	2,449,123.88	1,724,147.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 012-623-108	#3 SALARY, PART TIME HELP	20,000.00	602.00	20,000.00	20,000.00
2024 012-623-109	#3 SALARY, FOREMAN (1)	48,151.00	48,150.96	51,041.00	53,542.00
2024 012-623-111	LONGEVITY	12,660.00	12,660.00	24,400.00	25,400.00
2024 012-623-190	#3 OPERATORS #I (15)	639,990.00	616,736.20	678,390.00	715,905.00
2024 012-623-194	#3 OPERATORS #II (1)	36,335.00	21,194.88	38,515.00	41,015.00
2024 012-623-196	#3 SALARY, MECHANIC (1)	45,272.00	45,271.92	47,989.00	50,489.00
2024 012-623-200	#3 FICA	61,642.00	54,595.93	66,073.00	69,594.00
2024 012-623-202	#3 GROUP INSURANCE	218,592.00	210,045.00	220,752.00	227,880.00
2024 012-623-203	#3 RETIREMENT	82,270.00	79,624.57	90,861.00	99,705.00
2024 012-623-204	#3 WORKER COMPENSATION INUSR	41,000.00	14,133.89	30,000.00	30,000.00
2024 012-623-330	#3 MOTOR FUEL & LUBRICATION	171,500.00	171,384.09	137,500.00	122,500.00
2024 012-623-341	#3 PIPE & BRIDGE MATERIAL	54,395.72	34,964.99	113,395.72	54,395.72
2024 012-623-342	#3 ROAD OIL & SEAL COAT	454,532.30	453,419.85	87,532.30	300,000.00
2024 012-623-343	#3 GRAVEL & REMIX	112,100.00	112,034.12	100,000.00	100,000.00
2024 012-623-351	#3 SHOP & PARTS	75,000.00	63,515.22	75,000.00	75,000.00
2024 012-623-395	#3 SUPPLIES	83,800.00	83,773.14	72,000.00	50,000.00
2024 012-623-445	#3 UTILITIES	9,000.00	8,875.64	9,000.00	9,000.00
2024 012-623-461	#3 MACHINE HIRE	86,900.00	82,008.23	101,000.00	40,000.00
2024 012-623-486	#3 CONTRACT LABOR	1,200.00	1,150.00	56,200.00	1,200.00
2024 012-623-571	#3 EQUIPMENT PURCHASE	1,554,460.35	736,737.94	1,242,756.50	169,000.00
2024 012-623-998	ROAD & BRIDGE PCT. 3	3,808,800.37	2,850,878.57	3,262,405.52	2,254,625.72

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 012-624-108	#4 SALARY, PART TIME HELP	20,600.00	20,529.59	30,600.00	25,000.00
2024 012-624-109	#4 SALARY, FOREMAN	48,151.00	48,150.96	51,041.00	53,542.00
2024 012-624-111	LONGEVITY	7,500.00	6,810.00	13,200.00	14,100.00
2024 012-624-194	#4 OPERATORS #I (13)	557,458.00	557,386.29	587,938.00	620,451.00
2024 012-624-195	#4 OPERATORS #II (1)	.00	.00	.00	.00
2024 012-624-196	#4 SALARY, MECHANIC	45,272.00	45,271.92	47,989.00	50,489.00
2024 012-624-200	#4 FICA	52,618.00	50,645.01	55,263.00	59,350.00
2024 012-624-202	#4 GROUP INSURANCE	185,010.00	184,967.00	183,960.00	189,900.00
2024 012-624-203	#4 RETIREMENT	70,426.00	70,388.57	75,996.00	85,029.00
2024 012-624-204	#4 WORKER COMPENSATION INS.	30,500.00	12,825.01	15,000.00	25,000.00
2024 012-624-330	#4 MOTOR FUEL & LUBRICATION	183,500.00	183,049.61	138,000.00	100,000.00
2024 012-624-341	#4 PIPE & BRIDGE MATERIAL	122,371.74	122,371.74	101,245.00	69,245.00
2024 012-624-342	#4 ROAD OIL & SEAL COAT	388,320.00	330,434.15	111,970.00	336,000.00
2024 012-624-343	#4 GRAVEL & REMIX	370,000.00	369,125.02	405,000.00	70,000.00
2024 012-624-351	#4 SHOP & PARTS	81,500.00	81,168.80	75,000.00	65,000.00
2024 012-624-395	#4 SUPPLIES	94,650.00	94,609.51	88,000.00	70,000.00
2024 012-624-445	#4 UTILITIES	15,000.00	11,379.45	11,000.00	15,000.00
2024 012-624-461	#4 MACHINE HIRE	77,000.00	76,278.80	100,000.00	.00
2024 012-624-486	#4 CONTRACT LABOR	10,000.00	2,025.00	50,000.00	10,000.00
2024 012-624-571	#4 EQUIPMENT PURCHASE	174,060.16	165,592.69	108,625.90	278,000.00
2024 012-624-998	ROAD & BRIDGE PCT. 4	2,533,936.90	2,433,009.12	2,249,827.90	2,136,106.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 012-628-111	LONGEVITY	1,020.00	595.00	.00	.00
2024 012-628-145	SALARY, WEIGHT & LICENSE	50,156.00	50,112.15	49,615.00	52,115.00
2024 012-628-149	SALARY, HOLIDAY PAY	.00	.00	.00	.00
2024 012-628-200	FICA	3,909.00	3,868.09	3,796.00	3,987.00
2024 012-628-202	GROUP INSURANCE	12,294.00	12,249.00	12,264.00	12,660.00
2024 012-628-203	RETIREMENT	5,434.00	5,420.51	5,220.00	5,712.00
2024 012-628-204	WORKERS COMPENSATION	1,400.00	958.96	1,000.00	2,000.00
2024 012-628-310	OFFICE SUPPLIES	2,600.00	2,619.15	3,150.00	2,250.00
2024 012-628-330	MOTOR FUEL	6,000.00	4,720.57	6,000.00	7,000.00
2024 012-628-332	MAINTENANCE	1,750.00	1,732.56	3,700.00	1,500.00
2024 012-628-337	UNIFORMS	1,000.00	8.95	1,000.00	1,000.00
2024 012-628-420	TELEPHONE	1,200.00	572.89	1,200.00	1,200.00
2024 012-628-571	CAPITAL OUTLAY WEIGHT & LICE	25,700.00	20,364.40	27,500.00	30,600.00
2024 012-628-998	WEIGHT & LICENSE	112,463.00	103,222.23	114,445.00	120,024.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 012-629-800	MISCELLANEOUS	15,000.00	.00	15,000.00	15,000.00
2024 012-629-801	ROAD AND BRIDGE CARRYOVER	.00	.00	.00	2,500,000.00
2024 012-629-802	RIGHT OF WAY HENDERSON LOOP	2,000.00	.00	2,000.00	2,000.00
2024 012-629-805	BRIDGES	17,000.00	.00	15,000.00	15,000.00
2024 012-629-998	RIGHT-OF-WAY	34,000.00	.00	32,000.00	2,532,000.00
2024 012-999-999	TOTAL EXPENDITURES R & B	10,865,301.53	8,580,186.03	10,221,413.47	10,430,964.72

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 017-350-100	LAW LIBRARY FEES	30,000.00	27,825.60	30,000.00	25,000.00
2024 017-360-100	INTEREST EARNED	800.00	1,346.33	800.00	2,000.00
2024 017-390-010	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00
2024 017-399-999	TOTAL REVENUE	30,800.00	29,171.93	30,800.00	27,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 017-470-339	BOOKS & SUBSCRIPTIONS	30,800.00	11,048.00	30,800.00	27,000.00
2024 017-999-999	TOTAL EXPENDITURES	30,800.00	11,048.00	30,800.00	27,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-340-110	COUNTY JUDGE-DRUG ABUSE	.00	.00	.00	.00
2024 020-340-111	CHILD ABUSE PREVENTION FUND	.00	101.93	.00	.00
2024 020-340-160	CO. CLERK RECORD PREV.	50,000.00-	109,221.43	60,000.00	60,000.00
2024 020-340-165	CO CLK GRAFFITI ERADICATION	.00	.00	.00	.00
2024 020-340-170	VITAL STATISTICS REC PRES	3,000.00-	4,301.12	3,000.00	3,000.00
2024 020-340-175	COURT FACILITY FEE	.00	15,363.42	10,000.00	10,000.00
2024 020-340-180	LANGUAGE ACESS	.00	4,527.73	3,000.00	3,000.00
2024 020-340-185	COUNTY JURY FUND	.00	9,211.62	6,000.00	6,000.00
2024 020-340-190	JUDICIAL EDUCATION SUPPORT	3,000.00-	1,093.36	1,000.00	1,000.00
2024 020-340-195	HEALTHY COUNTY	.00	134.59	200.00	200.00
2024 020-340-196	PROSECUTOR FEES	2,000.00-	3,334.22	1,000.00	1,000.00
2024 020-340-197	SUB TOTAL	58,000.00-	147,289.42	84,200.00	84,200.00
2024 020-340-198	COUNTY SPECIALTY COURT	1,000.00-	4,480.40	1,000.00	1,000.00
2024 020-340-200	SHERIFF-SPECIAL OPERATIONS	3,000.00-	5,251.31	1,000.00	1,000.00
2024 020-340-205	LADIES HANDGUN CLASS	3.00-	.84	3.00	3.00
2024 020-340-330	DISTRICT ATTORNEY, HOT CHECK	700.00-	170.52	400.00	400.00
2024 020-340-340	DIST. ATTORNEY-LAW ENFORCEME	2,000.00-	6,348.58	4,000.00	4,000.00
2024 020-340-350	DIST. ATTORNEY-WELFARE FRAUD	30.00-	12.32	30.00	30.00
2024 020-340-360	RECORDS MANGT & PRESERVATION	15,000.00-	4,945.47	15,000.00	15,000.00
2024 020-340-370	COURTHOUSE SECURITY	30,000.00-	57,804.96	30,000.00	30,000.00
2024 020-340-375	COURT REPORTER FEES	8,500.00-	19,933.25	10,000.00	10,000.00
2024 020-340-380	TAX COLLECTOR V.I.T.	5,000.00-	20,507.51	10,000.00	10,000.00
2024 020-340-799	DISTRICT COURT REC ARCH FEE	4,000.00-	529.82	4,000.00	4,000.00
2024 020-340-800	DIST CLK-REC PRES	6,000.00-	24,787.58	6,000.00	6,000.00
2024 020-340-801	LOCAL TECHNOLOGY-J.P.	16,000.00-	30,790.13	10,000.00	10,000.00
2024 020-340-802	CO & DIST CT TECH FEE	1,400.00-	1,113.43	500.00	500.00
2024 020-340-805	J.P SECURITY FEE	5,000.00-	9,305.03	5,000.00	5,000.00
2024 020-340-807	TRUANT FEE	.00	35,948.12	10,000.00	10,000.00
2024 020-340-808	COURT REPORTER SERVICE	1,000.00-	479.98	200.00	200.00
2024 020-340-810	J.P. CIVIL SUPPORT FEE	5,000.00-	17,504.07	6,000.00	6,000.00
2024 020-340-815	VERTERANS SERVICE OFFICE	.00	12.00	5.00-	200.00
2024 020-360-100	INTEREST EARNED	.00	14,089.66	.00	.00
2024 020-364-100	SALE OF ASSETS	.00	.00	.00	.00
2024 020-380-100	D. A. INVESTIGATOR LEOSE	650.00-	1,146.34	650.00	650.00
2024 020-380-105	SHERIFF LEOSE TRAINING	4,800.00-	4,444.95	4,000.00	4,000.00
2024 020-380-201	CONSTABLE PCT 1 LEOSE TRAINI	670.00-	606.62	670.00	670.00
2024 020-380-202	CONSTABLE PCT 2 LEOSE TRAINI	650.00-	3.77	650.00	650.00
2024 020-380-203	CONSTABLE PCT 3 LEOSE TRAINI	660.00-	610.43	660.00	660.00
2024 020-380-204	CONSTABLE PCT 4 LEOCE TRAINI	650.00-	573.15	650.00	650.00
2024 020-380-205	CONSTABLE PCT 5 LEOSE TRAINI	670.00-	626.00	670.00	670.00
2024 020-399-999	TOTAL REVENUE	170,383.00-	409,315.66	205,278.00	205,483.00

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RUSK COUNTY

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ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-400-346	CO. JUDGE DRUG ABUSE	.00	.00	.00	.00
2024 020-400-347	CHILD ABUSE PREVENTION FUND	.00	.00	300.00	300.00
2024 020-400-998	TOTAL COUNTY JUDGE	.00	.00	300.00	300.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-426-310	COUNTY JURY FUND	.00	2,636.00	4,000.00	4,000.00
2024 020-426-998	COUNTY JURY FUND TOTAL	.00	2,636.00	4,000.00	4,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-449-107	EXTRA HELP	2,000.00	.00	10,000.00	10,000.00
2024 020-449-200	FICA	300.00	.00	1,000.00	1,000.00
2024 020-449-203	RETIREMENT	300.00	.00	1,000.00	1,000.00
2024 020-449-310	DIST CLK REC PRES	400.00	.00	1,000.00	1,000.00
2024 020-449-998	DISTRICT CLERK-REC PRES	3,000.00	.00	13,000.00	13,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-450-310	RECORDS MANAGEMENT PRES FUND	15,000.00	39,812.27	50,000.00	50,000.00
2024 020-450-311	DISTRICT COURT REC ARCH FEE	4,000.00	.00	30,000.00	30,000.00
2024 020-450-315	CO & DIST CT TECH FUND	1,400.00	.00	20,000.00	20,000.00
2024 020-450-998	RECORD MANAGEMENT PRES TOTAL	20,400.00	39,812.27	100,000.00	100,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-455-315	TECHNOLOGY SUPPLIES - J.P.	16,000.00	1,373.06	6,000.00	6,000.00
2024 020-455-316	TECHNOLOGY - J.P. FICA	1,000.00	.00	1,000.00	1,000.00
2024 020-455-317	TECHNOLOGY - J.P. GROUP INS	1,000.00	.00	1,000.00	1,000.00
2024 020-455-318	TECHNOLOGY - J.P. RETIREMENT	1,000.00	.00	1,000.00	1,000.00
2024 020-455-319	TECHNOLOGY - J.P. PT HELP	.00	.00	10,000.00	10,000.00
2024 020-455-320	J.P. SECURITY FEE	5,000.00	2,865.00	5,000.00	5,000.00
2024 020-455-325	TRUANT SUPPLIES	.00	.00	.00	.00
2024 020-455-326	TRUANT - FICA	1,000.00	.00	1,000.00	1,000.00
2024 020-455-327	TRUANT - GROUP INS	1,000.00	.00	1,000.00	1,000.00
2024 020-455-328	TRUANT - RETIREMENT	1,000.00	.00	1,000.00	1,000.00
2024 020-455-329	TRUANT - PART TIME HELP	.00	.00	10,000.00	10,000.00
2024 020-455-330	J.P. CIVIL SUPPORT	.00	4,101.46	5,000.00	5,000.00
2024 020-455-427	JUDICIAL EDUCATION SUPPORT	.00	.00	500.00	500.00
2024 020-455-998	J. P. SPEC. TOTAL	27,000.00	8,339.52	42,500.00	42,500.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-463-102	TRANSLATOR PART TIME HELP	.00	.00	200.00	200.00
2024 020-463-200	FICA	.00	.00	100.00	100.00
2024 020-463-203	RETIREMENT	.00	.00	200.00	200.00
2024 020-463-310	LANGUAGE ACCESS	.00	.00	2,000.00	2,000.00
2024 020-463-998	LANGUAGE ACCESS TOTAL	.00	.00	2,500.00	2,500.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-464-101	COURTHOUSE SECURITY BAILIFF	18,000.00	5,624.50	18,000.00	18,000.00
2024 020-464-102		.00	.00	.00	.00
2024 020-464-200	COURTHOUSE SECURITY FICA	2,300.00	487.46	2,300.00	2,300.00
2024 020-464-202	GROUP INSURANCE-SECURITY	.00	.00	.00	.00
2024 020-464-203	RETIREMENT SECURITY	2,000.00	696.63	2,000.00	2,000.00
2024 020-464-426	COURTHOUSE SECURITY BAILIFF	7,700.00	7,354.33	7,700.00	7,700.00
2024 020-464-572	SECURITY EQUIPMENT	.00	.00	10,000.00	.00
2024 020-464-998	COURT HOUSE SECURITY TOTAL	30,000.00	14,162.92	40,000.00	30,000.00

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BUDGET - RUSK COUNTY OFFICIALS FUND

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ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-465-486	COURT REPORTER CONTRACT LABO	8,500.00	6,909.51	8,500.00	8,500.00
2024 020-465-998	COURT REPORTER TOTAL	8,500.00	6,909.51	8,500.00	8,500.00

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ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-474-160	SALARY WF, 2ND ASST ATTY	.00	.00	.00	.00
2024 020-474-347	WELFARE FRAUD	30.00	.00	30.00	30.00
2024 020-474-998	WELFARE D.A. TOTAL	30.00	.00	30.00	30.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-475-103	SALARY 1ST ASS'N ATTORNEY	9,214.00	2,725.52	3,214.00	3,214.00
2024 020-475-200	FICA	246.00	194.21	246.00	246.00
2024 020-475-203	RETIREMENT	329.00	291.44	329.00	329.00
2024 020-475-204	WORKER COMP	50.00	6.07	50.00	50.00
2024 020-475-334	HOT CHECKS	.00	.00	.00	.00
2024 020-475-998	HOT CHECK D. A. TOTAL	9,839.00	3,217.24	3,839.00	3,839.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-476-103	SALARY LE 1 ASS'N ATTORNEY	.00	4,632.82	10,000.00	10,000.00
2024 020-476-105	SALARY, 1ST SEC LE	.00	.00	.00	.00
2024 020-476-137	SALARY, LE SPEC INVESTIGATOR	.00	.00	.00	.00
2024 020-476-160	SALARY LE 2 ASS'N ATTORNEY	.00	.00	.00	.00
2024 020-476-165	SALARY, LE 2 SECRETARY	3,326.00	.00	.00	.00
2024 020-476-200	FICA	255.00	331.34	600.00	600.00
2024 020-476-203	RETIREMENT	341.00	495.28	800.00	800.00
2024 020-476-204	WORKERS COMPENSATION LE	50.00	10.30	50.00	50.00
2024 020-476-346	LAW ENFORCEMENT	1,288.00	.00	1,288.00	1,288.00
2024 020-476-998	LAW ENFORCEMENT TOTAL	5,260.00	5,469.74	12,738.00	12,738.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-477-310	PRESECUTOR FEES	1,000.00	.00	1,000.00	1,000.00
2024 020-477-998	TOTAL PROSECUTOR FEES	1,000.00	.00	1,000.00	1,000.00

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BUDGET - RUSK COUNTY OFFICIALS FUND

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ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-478-310	COURT REPORTER SERVICE FUND	1,000.00	.00	400.00	400.00
2024 020-478-998	TOTAL COURT REPORTER SERVICE	1,000.00	.00	400.00	400.00

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ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-479-310	COUNTY SPECIALTY COURT	1,000.00	.00	2,000.00	2,000.00
2024 020-479-998	TOTAL COUNTY SPECIALTY COURT	1,000.00	.00	2,000.00	2,000.00

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BUDGET - RUSK COUNTY OFFICIALS FUND

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ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-494-310	CO CLK GRAFFITI ERADICATION	.00	.00	.00	.00
2024 020-494-998	TOTAL GRAFFITI ERADICATION	.00	.00	.00	.00

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ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-495-310	VETERANS SERVICE OFFICE SUPP	.00	.00	5.00	100.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-496-200	FICA	1,000.00	.00	1,000.00	1,000.00
2024 020-496-203	CO CLERK REC PRES RETIREMENT	500.00	.00	500.00	500.00
2024 020-496-310	CO CLERK REC PRES OFFICE SUP	400.00	.00	400.00	400.00
2024 020-496-346	CO CLERK REC PRES PART T HEL	1,000.00	.00	1,000.00	1,000.00
2024 020-496-350	VITAL STATISTICS REC PRES	2,300.00	.00	2,300.00	2,300.00
2024 020-496-405	CO CLERK EQUIP MAINTENANCE	.00	.00	.00	.00
2024 020-496-406	CO CLERK EQUIP LEASE	44,800.00	.00	44,800.00	44,800.00
2024 020-496-572	CO CLERK EQUIPMENT	.00	.00	.00	.00
2024 020-496-998	CO CLERK TOTAL	50,000.00	.00	50,005.00	50,100.00

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ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-497-310	HEALTH COUNTY	.00	.00	100.00	100.00
2024 020-497-998	HEALTHY COUNTY TOTAL	.00	.00	100.00	100.00

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BUDGET - RUSK COUNTY OFFICIALS FUND

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ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-510-450	COURT FACILITY FEE	.00	.00	6,000.00	6,000.00
2024 020-510-998	COURT FACILITY FEE TOTAL	.00	.00	6,000.00	6,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-560-104	RECORDS CLERK	1,304.00	2,231.40	1,304.00	1,304.00
2024 020-560-200	FICA	100.00	163.41	100.00	100.00
2024 020-560-202	GROUP INSURANCE	.00	.00	.00	.00
2024 020-560-203	RETIREMENT	134.00	238.48	134.00	134.00
2024 020-560-204	WORKER COMP	5.00	2.88	5.00	5.00
2024 020-560-310	SHERIFF-SPEC OPER SUPPLIES	10,000.00	55,611.42	20,000.00	20,000.00
2024 020-560-311	LADIES HANDGUN CLASS	3.00	.00	3.00	3.00
2024 020-560-572	SHERIFF-SPEC OP CAP OUTLAY	.00	.00	.00	.00
2024 020-560-998	SHERIFF SPEC OPER	11,546.00	58,247.59	21,546.00	21,546.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-650-105 TAX	COLLECTOR VIT BONUS	.00	.00	.00	.00
2024 020-650-200 TAX	COLLECTOR VIT FICA	.00	.00	.00	.00
2024 020-650-203 TAX	COLLECTOR VIT RETIREMENT	.00	.00	.00	.00
2024 020-650-204 TAX	COLLECTOR VIT WORKERS CO	.00	.00	.00	.00
2024 020-650-580 TAX	COLLECTOR V.I.T. INTERES	5,000.00	24,732.10	5,000.00	5,000.00
2024 020-650-998 TAX	COLLECTOR V.I.T. TOTAL	5,000.00	24,732.10	5,000.00	5,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2022 020-656-310	VETERANS SERVICE SUPPLIES	.00	.00	.00	.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 020-700-100	D. A. INVESTIGATOR LEOSE	703.60	1,763.59	703.60	703.60
2024 020-700-110	SHERIFF LEOSE TRAINING	5,500.00	4,706.33	4,000.00	4,000.00
2024 020-700-200	FICA	.00	.00	.00	.00
2024 020-700-203	RETIREMENT	.00	.00	.00	.00
2024 020-700-210	CONSTABLE PCT 1 LEOSE TRAINI	670.00	1,292.78	670.00	670.00
2024 020-700-220	CONSTABLE PCT 2 LEOSE TRAINI	650.00	.00	650.00	650.00
2024 020-700-230	CONSTABLE PCT 3 LEOSE TRAINI	660.00	.00	660.00	660.00
2024 020-700-240	CONSTABLE PCT 4 LEOSE TRAINI	650.00	75.00	650.00	650.00
2024 020-700-250	CONSTABLE PCT 5 LEOSE TRAINI	670.00	50.00	670.00	670.00
2024 020-700-998	LEOSE TRAINING	9,503.60	7,887.70	8,003.60	8,003.60
2024 020-999-999	TOTAL EXPENDITURES	183,078.60	171,414.59	321,461.60	311,556.60

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 030-333-600	STATE REIMBURSEMENT	.00	.00	.00	.00
2024 030-360-100	INTEREST EARNED	50,000.00	16,783.28	30,000.00	50,000.00
2024 030-375-100	PAID BY INDIGENTS	.00	.00	.00	.00
2024 030-390-010	TRANSFER FROM GEN. TAXES	100,000.00	100,000.00	100,000.00	.00
2024 030-399-999	TOTAL REVENUE	150,000.00	116,783.28	130,000.00	50,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 030-635-702	PHYSICIAN, NON-EMERGENCY	73,100.00	33.27	73,100.00	73,100.00
2024 030-635-704	PRESCRIPTION DRUGS	30,000.00	.00	30,000.00	30,000.00
2024 030-635-706	HOSPITAL, INPATIENT	203,047.00	.00	203,047.00	203,047.00
2024 030-635-708	HOSPITAL, OUTPATIENT	60,000.00	570.98	60,000.00	60,000.00
2024 030-635-710	LABORATORY, X-RAY	9,000.00	.00	9,000.00	9,000.00
2024 030-635-712	SKILLED NURSING FACILITY	3,000.00	.00	3,000.00	3,000.00
2024 030-635-714	FAMILY PLANNING	3,000.00	.00	3,000.00	3,000.00
2024 030-635-716	EMERGENCY PHYSICIAN	3,000.00	.00	3,000.00	3,000.00
2024 030-635-718	EMERGENCY HOSPITAL	18,000.00	.00	18,000.00	18,000.00
2024 030-635-720	EMERGENCY LAB/X-RAY	1,000.00	.00	1,000.00	1,000.00
2024 030-635-998	ELIGIBLE EXPENSES	403,147.00	604.25	403,147.00	403,147.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022' ACTUAL	2023 BUDGET	2024 BUDGET
2024 030-636-702	PHYSICIAN, NON-EMERGENCY	.00	.00	.00	.00
2024 030-636-704	PRESCRIPTION DRUGS	.00	.00	.00	.00
2024 030-636-706	HOSPITAL, INPATIENT	.00	.00	.00	.00
2024 030-636-708	HOSPITAL, OUTPATIENT	.00	.00	.00	.00
2024 030-636-710	LABORATORY, X-RAY	.00	.00	.00	.00
2024 030-636-712	SKILLED NURSING	.00	.00	.00	.00
2024 030-636-714	FAMILY PLANNING	.00	.00	.00	.00
2024 030-636-716	EMERGENCY PHYSICIAN	.00	.00	.00	.00
2024 030-636-718	EMERGENCY HOSPITAL	.00	.00	.00	.00
2024 030-636-720	EMERGENCY LAB/X-RAY	.00	.00	.00	.00
2024 030-636-998	INELIGIBLE EXPENSES	.00	.00	.00	.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 030-637-104	DIRECTOR'S SALARY	2,899.00	2,896.56	3,071.00	3,071.00
2024 030-637-107	PART TIME HELP	500.00	.00	500.00	500.00
2024 030-637-111	LONGEVITY	.00	.00	.00	.00
2024 030-637-200	FICA	299.00	210.72	274.00	281.00
2024 030-637-202	GROUP INSURANCE	.00	.00	.00	.00
2024 030-637-203	RETIREMENT	398.00	304.96	376.00	402.00
2024 030-637-204	WORKERS COMPENSATION	100.00	8.35	100.00	100.00
2024 030-637-225	TRAVEL DIRECTOR PAYROLL	500.00	.00	500.00	500.00
2024 030-637-310	OFFICE SUPPLIES	572.62	572.62	500.00	500.00
2024 030-637-334	MISCELLANEOUS EXPENSES	.00	.00	.00	.00
2024 030-637-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2024 030-637-408	CONSULTANT	15,000.00	11,649.00	15,000.00	15,000.00
2024 030-637-420	TELEPHONE	800.00	168.00	800.00	800.00
2024 030-637-426	TRAVEL	2,527.38	.00	2,600.00	2,600.00
2024 030-637-572	CAPITAL OUTLAY	.00	.00	.00	.00
2024 030-637-998	ADMINISTRATIVE EXPENSES TOTA	23,596.00	15,810.21	23,721.00	23,754.00
2024 030-999-999	TOTAL EXPENDITURES	426,743.00	16,414.46	426,868.00	426,901.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 080-330-900	GRANT-TXDOT	.00	61,628.89	.00	.00
2024 080-347-500	EXPO FEES	70,000.00	83,752.16	70,000.00	80,000.00
2024 080-360-100	INTEREST EARNED	20,000.00	22,063.13	20,000.00	40,000.00
2024 080-364-100	SALE OF ASSETS	.00	6,058.75	.00	.00
2024 080-367-100	DONATIONS	.00	.00	.00	.00
2023 080-370-039	INSURANCE PROCEEDS	.00	.00	.00	.00
2024 080-370-100	AIRPORT FEES	100,000.00	82,123.40	100,000.00	80,000.00
2024 080-370-105	FUEL FEES	70,000.00	234,181.83	140,000.00	140,000.00
2024 080-370-200	OIL AND GAS LEASE RENTAL	180,000.00	161,179.21	100,000.00	100,000.00
2024 080-370-300	SODDING SALE	.00	.00	.00	.00
2024 080-370-400	TIMBER SALE	.00	.00	.00	.00
2024 080-390-010	TRANSFER FROM GENERAL FUND	.00	.00	100,000.00	125,000.00
2024 080-399-999	TOTAL REVENUE	440,000.00	650,987.37	530,000.00	565,000.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 080-520-105	MAINTENANCE	33,782.00	33,522.08	35,809.00	38,309.00
2024 080-520-111	LONGEVITY	600.00	270.00	.00	.00
2024 080-520-115	SALARY, MANAGER	37,584.00	37,584.00	39,840.00	42,340.00
2024 080-520-118	PART TIME HELP	10,000.00	1,520.00	10,600.00	10,918.00
2024 080-520-200	FICA	6,487.00	5,336.54	6,631.00	7,044.00
2024 080-520-202	GROUP INSURANCE	24,338.00	24,327.00	24,528.00	25,320.00
2024 080-520-203	RETIREMENT	8,657.00	7,957.81	9,118.00	10,091.00
2024 080-520-204	WORKERS COMPENSATION	4,000.00	2,096.54	3,500.00	3,800.00
2024 080-520-310	SUPPLIES	50,000.00	47,647.34	50,000.00	50,000.00
2024 080-520-330	FUEL	242,000.00	241,567.63	200,000.00	200,000.00
2024 080-520-445	UTILITIES	35,100.00	35,083.87	20,000.00	20,000.00
2024 080-520-450	BUILDING & RUNWAY REPAIR	52,000.00	4,600.20	52,000.00	52,000.00
2024 080-520-460	TRACTOR FUEL & MAINTENANCE	.00	.00	.00	.00
2024 080-520-483	LIABILITY INSURANCE	11,400.00	8,806.43	11,400.00	11,400.00
2024 080-520-550	CONSTRUCTION	200,000.00	17,125.00	200,000.00	200,000.00
2024 080-520-571	AIRPORT CAPITAL OUTLAY	92,250.00	48,134.02	150,000.00	150,000.00
2024 080-520-998	AIRPORT	808,198.00	515,578.46	813,426.00	821,222.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 080-673-102	EXPO MANAGER	37,584.00	37,584.00	39,840.00	42,340.00
2024 080-673-105	MAINTENANCE	32,937.00	32,909.46	35,809.00	38,309.00
2024 080-673-107	EXTRA HELP	14,500.00	14,481.85	12,720.00	13,100.00
2024 080-673-200	FICA	6,526.00	6,488.15	6,885.00	7,296.00
2024 080-673-202	GROUP INSURANCE	24,528.00	24,528.00	24,528.00	25,320.00
2024 080-673-203	RETIREMENT	9,310.00	9,256.68	9,467.00	10,453.00
2024 080-673-204	WORKER COMPENSATION	2,000.00	2,323.52	3,000.00	3,800.00
2024 080-673-225	TRAVEL	1,200.00	1,200.00	1,200.00	1,200.00
2024 080-673-310	SUPPLIES	59,000.00	45,062.86	60,000.00	60,000.00
2024 080-673-330	FUEL	.00	.00	.00	.00
2024 080-673-445	UTILITIES	63,600.00	63,567.48	60,000.00	60,000.00
2024 080-673-460	TRACTOR FUEL & MAINTENANCE	5,400.00	5,375.09	3,000.00	3,000.00
2024 080-673-483	LIABILITY INSURANCE	.00	.00	.00	.00
2024 080-673-571	CAPITAL OUTLAY	4,568.75	3,871.55	8,000.00	8,000.00
2024 080-673-998	EXPO	261,153.75	246,648.64	264,449.00	272,818.00
2024 080-999-999	TOTAL EXPENDITURES	1,069,351.75	762,227.10	1,077,875.00	1,094,040.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 086-360-100	INTEREST EARNED	1,800.00	1,042.08	1,800.00	1,800.00
2024 086-360-222	PROBATION & I.A. FEES	1,500.00	635.03	1,500.00	500.00
2024 086-364-100	SALE OF ASSETS	.00	.00	.00	.00
2024 086-370-000	MISCELLANEOUS REVENUE	.00	.00	.00	.00
2024 086-390-010	TRANSFER FROM GENERAL FUND	115,000.00	115,000.00	115,000.00	115,000.00
2024 086-399-999	TOTAL REVENUE	118,300.00	116,677.11	118,300.00	117,300.00

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2024 086-573-102	OFFICER'S SALARIES	79,034.00	79,022.60	76,823.96	79,034.00
2024 086-573-104	SECRETARY	12,401.00	12,400.56	8,267.04	12,401.00
2024 086-573-111	LONGEVITY	7,380.00	7,380.00	13,700.00	14,300.00
2024 086-573-200	FICA	7,624.00	7,356.37	8,463.00	8,089.00
2024 086-573-202	INSURANCE FOR 088	1,686.00	1,574.31	4,200.00	4,200.00
2024 086-573-203	RETIREMENT	10,175.00	10,561.91	11,638.00	11,589.00
2024 086-573-204	WORKERS COMPENSATION	.00	.00	.00	.00
2024 086-573-209	PROGRESSIVE SANCT FRINGE 1 &	.00	.00	.00	.00
2024 086-573-344	AUXILARY PLACEMENT	.00	.00	.00	.00
2024 086-573-349	OPERATING EXPENSES	.00	.00	.00	.00
2024 086-573-420	TELEPHONE	.00	.00	.00	.00
2024 086-573-426	TRAVEL & TRAINING	.00	.00	.00	.00
2024 086-573-430	OPERATING EXPENSES NON MATCH	.00	.00	.00	.00
2024 086-573-572	CAPITAL OUTLAY NON MATCHING	.00	.00	.00	.00
2024 086-573-998	JUVENILE	118,300.00	118,295.75	123,092.00	129,613.00
2024 086-999-999	TOTAL EXPENDITURES	118,300.00	118,295.75	123,092.00	129,613.00

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Rusk County - General Fund

903-657-0302

Taxing Unit Name

Phone (area code and number)

115 N. Main St. Henderson, Texas 75652

www.ruskcountytexas.gov

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 4,263,820,445
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 479,409,010
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,784,411,435
4.	2022 total adopted tax rate.	\$ 0.396218 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values:..... \$ 0 B. 2022 values resulting from final court decisions:..... - \$ 0 C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value:..... \$ 0 B. 2022 disputed value:..... - \$ 0 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,784,411,435
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ 3,413,238 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 10,372,030 C. Value loss. Add A and B. ⁶	\$ 13,785,268
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 180,000 B. 2023 productivity or special appraised value: - \$ 1,320 C. Value loss. Subtract B from A. ⁷	\$ 178,680
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 13,963,948
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 3,770,447,487
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 14,939,191
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 34,277
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 14,973,468
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 4,914,728,945 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 3,960,628 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 4,918,689,573

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 187,660
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 187,660
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 558,603,640
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 4,360,273,593
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 114,421,530
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 114,421,530
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 4,245,852,063
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.352661 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ 0.494787 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.396218 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,784,411,435

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 14,994,519
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 30,979 B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0 C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 30,979 E. Add Line 30 to 31D.	\$ 15,025,498
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,245,852,063
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.353886 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0 B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²³ [Reserved for expansion]
²⁴ Tex. Tax Code §26.044
²⁵ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ <u>0.000000</u> /\$100</p>
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ <u>0.000000</u> /\$100</p>
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ <u>0.000000</u> /\$100</p>
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ <u>0.353886</u> /\$100</p>
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ <u>0.353886</u> /\$100</p>
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$ <u>0.366272</u> /\$100</p>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0.000000 /\$100</p>
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	<p>\$ 0</p>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector.²⁹</p>	<p>\$ 0</p>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	<p>\$ 0</p>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 96.00 %</p> <p>B. Enter the 2022 actual collection rate. 96.00 %</p> <p>C. Enter the 2021 actual collection rate. 96.10 %</p> <p>D. Enter the 2020 actual collection rate. 95.50 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>96.00 %</p>
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ 0</p>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 4,360,273,593</p>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.000000 /\$100</p>
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ 0.366272 /\$100</p>
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ _____ /\$100</p>

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.513906 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,360,273,593
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.494787 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.494787 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.513906 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.513906 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,360,273,593
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.513906 /\$100

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

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.406549 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.018860 /\$100
	C. Subtract B from A.....	\$ 0.387689 /\$100
	D. Adopted Tax Rate.....	\$ 0.556184 /\$100
	E. Subtract D from C.....	\$ -0.168495 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.444066 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.034058 /\$100
	C. Subtract B from A.....	\$ 0.410008 /\$100
	D. Adopted Tax Rate.....	\$ 0.425206 /\$100
	E. Subtract D from C.....	\$ -0.015198 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ 0.454312 /\$100
	B. Unused increment rate (Line 64).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.454312 /\$100
	D. Adopted Tax Rate.....	\$ 0.420254 /\$100
	E. Subtract D from C.....	\$ 0.034058 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.000000 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.513906 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §§26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(B-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.496528 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,360,273,593
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.011467 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.507995 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.556184 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,770,447,487
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,245,852,063
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.042(b)
⁴⁵ Tex. Tax Code §26.042(f)
⁴⁶ Tex. Tax Code §26.042(c)
⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.513906 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.494787 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27
- Voter-approval tax rate.** \$ 0.513906 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 49
- De minimis rate.** \$ 0.507995 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹

print here ▶ LaKeisha Jiles
 Printed Name of Taxing Unit Representative

sign here ▶ *LaKeisha Jiles*
 Taxing Unit Representative

7/27/23
 Date

⁵⁹ Tex. Tax Code §526.04(c-2) and (d-2)

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Rusk County	Farm to Market/ Flood Control	903-657-0302
Taxing Unit Name	Phone (area code and number)	
115 N. Main St. Henderson, Texas 75652	www.ruskcountytexas.gov	
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address	

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 4,263,820,445
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 479,409,010
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,784,411,435
4.	2022 total adopted tax rate.	\$ 0.105951 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:..... \$ 0	
	B. 2022 values resulting from final court decisions:..... - \$ 0	
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:..... \$ 0	
	B. 2022 disputed value:..... - \$ 0	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,784,411,435
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepoint, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ 3,413,238 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 10,372,030 C. Value loss. Add A and B. ⁶	\$ 13,785,268
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 180,000 B. 2023 productivity or special appraised value: - \$ 1,320 C. Value loss. Subtract B from A. ⁷	\$ 178,680
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 13,963,948
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 3,770,447,487
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,994,826
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 0
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,994,826
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 4,914,728,945 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 3,960,628 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 4,918,689,573

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 187,660</p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ 187,660</p>	<p>\$ 187,660</p> <p>\$ 0</p> <p>\$ 187,660</p>
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 558,603,640
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 4,360,273,593
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New Improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 114,421,530
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 114,421,530
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 4,245,852,063
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.094087 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ 0.494787 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.105951 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,784,411,435

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

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 4,009,621
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 0</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 4,009,621
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,245,852,063
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.094436 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u> </u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u> </u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u> </u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u> </u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.094436</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.094436</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.097741</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0.000000 /\$100</p>
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	<p>\$ 0</p>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector.²⁹</p>	<p>\$ 0</p>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	<p>\$ 0</p>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 96.00 %</p> <p>B. Enter the 2022 actual collection rate. 96.00 %</p> <p>C. Enter the 2021 actual collection rate. 96.10 %</p> <p>D. Enter the 2020 actual collection rate. 95.50 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>96.00 %</p>
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ 0</p>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 4,360,273,593</p>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.000000 /\$100</p>
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ 0.097741 /\$100</p>
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ _____ /\$100</p>

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.513906 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,360,273,593
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.494787 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.494787 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.513906 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.513906 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,360,273,593
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.513906 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(f)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(f)

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.406549 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.018860 /\$100
	C. Subtract B from A.....	\$ 0.387689 /\$100
	D. Adopted Tax Rate.....	\$ 0.556184 /\$100
	E. Subtract D from C.....	\$ -0.168495 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.444066 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.034058 /\$100
	C. Subtract B from A.....	\$ 0.410008 /\$100
	D. Adopted Tax Rate.....	\$ 0.425206 /\$100
	E. Subtract D from C.....	\$ -0.015198 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ 0.454312 /\$100
	B. Unused increment rate (Line 64).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.454312 /\$100
	D. Adopted Tax Rate.....	\$ 0.420254 /\$100
	E. Subtract D from C.....	\$ 0.034058 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.000000 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.513906 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §526.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(B-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.496528 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,360,273,593
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.011467 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.507995 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.556184 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,770,447,487
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,245,852,063
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.042(b)
⁴⁷ Tex. Tax Code §26.042(f)
⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.513906 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.494787 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27
- Voter-approval tax rate.** \$ 0.513906 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 49
- De minimis rate.** \$ 0.507995 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹

print here ▶ LaKeisha Jiles
 Printed Name of Taxing Unit Representative

sign here ▶ *LaKeisha Jiles*
 Taxing Unit Representative

7/27/23
 Date

⁵⁹ Tex. Tax Code §526.04(c-2) and (d-2)

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Rusk County	Special Road and Bridge	903-657-0302
Taxing Unit Name		Phone (area code and number)
115 N. Main St. Henderson, Texas 75652		www.ruskcountytx.gov
Taxing Unit's Address, City, State, ZIP Code		Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 4,245,227,685
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 478,535,260
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,766,692,425
4.	2022 total adopted tax rate.	\$ 0.054015 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:..... \$ 0	
	B. 2022 values resulting from final court decisions:..... -\$ 0	
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:..... \$ 0	
	B. 2022 disputed value:..... -\$ 0	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,766,692,425
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ 3,413,238 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 9,486,520 C. Value loss. Add A and B. ⁶	\$ 12,899,758
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 180,000 B. 2023 productivity or special appraised value: - \$ 1,320 C. Value loss. Subtract B from A. ⁷	\$ 178,680
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 13,078,438
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 3,753,613,987
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,027,514
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 4,034
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,031,548
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 4,896,917,645 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 3,960,628 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 4,900,878,273

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

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... \$ <u>187,660</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>187,660</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>557,807,650</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>4,343,258,283</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>114,341,610</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>114,341,610</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>4,228,916,673</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.048039</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.494787</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.054015</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,766,692,425</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 2,034,578
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 4,034</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 4,034</p> <p>E. Add Line 30 to 31D.</p>	\$ 2,038,612
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,228,916,673
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.048206 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.048206</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.048206</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.049893</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0.000000 /\$100</p>
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	<p>\$ 0</p>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	<p>\$ 0</p>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	<p>\$ 0</p>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 96.00 %</p> <p>B. Enter the 2022 actual collection rate. 96.00 %</p> <p>C. Enter the 2021 actual collection rate. 96.10 %</p> <p>D. Enter the 2020 actual collection rate. 95.50 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	<p>96.00 %</p>
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ 0</p>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 4,343,258,283</p>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.000000 /\$100</p>
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ 0.049893 /\$100</p>
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ _____ /\$100</p>

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.513906 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,360,273,593
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.494787 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.494787 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.513906 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.513906 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,360,273,593
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.513906 /\$100

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

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.406549 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.018860 /\$100
	C. Subtract B from A.....	\$ 0.387689 /\$100
	D. Adopted Tax Rate.....	\$ 0.556184 /\$100
	E. Subtract D from C.....	\$ -0.168495 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.444066 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.034058 /\$100
	C. Subtract B from A.....	\$ 0.410008 /\$100
	D. Adopted Tax Rate.....	\$ 0.425206 /\$100
	E. Subtract D from C.....	\$ -0.015198 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ 0.454312 /\$100
	B. Unused increment rate (Line 64).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.454312 /\$100
	D. Adopted Tax Rate.....	\$ 0.420254 /\$100
	E. Subtract D from C.....	\$ 0.034058 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.000000 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.513906 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.496528 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,360,273,593
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.011467 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.507995 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.556184 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,770,447,487
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,245,852,063
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §26.042(f)

⁴⁶ Tex. Tax Code §26.042(c)

⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.513906</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate \$ 0.494787 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate \$ 0.513906 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),
 Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate \$ 0.507995 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ▶ LaKeisha Jiles
 Printed Name of Taxing Unit Representative

sign here ▶ *LaKeisha Jiles*
 Taxing Unit Representative

7/27/23
 Date

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